

09 MAR 31 AM 9: 54

DIVISION OF  
ECONOMIC REGULATION

## CLASS "C"

### WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

# ***ANNUAL REPORT***

WS919-08-AR

Regency Utilities, Inc.

Exact Legal Name of Respondent

641-W & 551-S

Certificate Number(s)

Submitted To The

## ***STATE OF FLORIDA***

## ***PUBLIC SERVICE COMMISSION***

FOR THE

### **YEAR ENDED DECEMBER 31, 2008**

i

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

## TABLE OF CONTENTS

FINANCIAL SECTION	PAGE
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Taxes Accrued	F-7
Payment for Services Rendered by Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used for AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation by Primary Account - Water	W-2
Water Operation and Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Wells and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation by Primary Account - Wastewater	S-2
Wastewater Operation and Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	PAGE
Verification	V-1

# FINANCIAL SECTION

REPORT OF

Regency Utilities, Inc.

(EXACT NAME OF UTILITY)

One Independent Drive, Suite 3120 Jacksonville, FL 32202	One Independent Drive, Suite 3120 Jacksonville, FL 32202
Mailing Address	Street Address County

Telephone Number (904) 353-5993 Date Utility First Organized 11/28/72 re-certified 10/21/2008

Fax Number (904) 212-1255 E-mail Address adaniels@trgjax.com

Sunshine State One-Call of Florida, Inc. Member No. N/A

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Name, Address and phone where records are located: The Regency Group, Inc. , One Independent Drive, Suite 3120, Jacksonville, FL 32202 (904) 353-5993

Name of subdivisions where services are provided: Regency Square Mall, Jacksonville, FL

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Alexa Daniels</u>	<u>CFO</u>	<u>One Independent Dr., Ste 3120 Jacksonville, FL 32202</u>	
Person who prepared this report: <u>John Heijmans</u>	<u>Consultant</u>	<u>One Independent Dr., Ste 3120 Jacksonville, FL 32202</u>	
Officers and Managers: <u>Robert L Stein</u>	<u>President</u>	<u>Same</u>	\$ 12,600
<u>Alexa Daniels</u>	<u>CFO</u>	<u>Same</u>	\$ 12,600
			\$
			\$
			\$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Joan W Newton</u>	<u>100%</u>	<u>Same</u>	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		14,953	8,782		23,735
Industrial_____					
Multiple Family_____					
Guaranteed Revenues_____					
Other (Specify)_____		516	303		819
Total Gross Revenue_____		\$ 15,469	\$ 9,085	\$ _____	\$ 24,554
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 15,668	\$ 9,202	\$ _____	\$ 24,870
Depreciation Expense_____	F-5	1,912	1,123		3,035
CIAC Amortization Expense_____	F-8				
Taxes Other Than Income_____	F-7				
Income Taxes_____	F-7				
Total Operating Expense_____		\$ 17,580	10,325		\$ 27,905
Net Operating Income (Loss)		\$ (2,111)	\$ (1,240)	\$ _____	\$ (3,351)
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____					
_____					
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____					
_____					
_____					
Net Income (Loss)		\$ (2,111)	\$ (1,240)	\$ _____	\$ (3,351)

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ 1,167,696	\$ -----
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	(600,640)	-----
Net Utility Plant -----		\$ 567,056	\$ -----
Cash -----		7,992	-----
Customer Accounts Receivable (141) -----		17,990	-----
Other Assets (Specify): -----		-----	-----
-----		-----	-----
-----		-----	-----
<b>Total Assets</b> -----		<b>\$ 593,038</b>	<b>\$ -----</b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	500	-----
Preferred Stock Issued (204) -----	F-6	-----	-----
Other Paid in Capital (211) -----		1,962,533	-----
Retained Earnings (215) -----	F-6	(1,713,541)	-----
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	-----	-----
Total Capital -----		\$ 248,992	\$ -----
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		-----	-----
Notes Payable (232) -----		-----	-----
Customer Deposits (235) -----		6,100	-----
Accrued Taxes (236) -----		-----	-----
Other Liabilities (Specify)- Due to Inter Company -----		337,446	-----
-----		-----	-----
-----		-----	-----
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	-----	-----
Total Liabilities and Capital -----		<b>\$ 593,038</b>	<b>\$ -----</b>

As Amended



UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ 1,130,754	\$ 36,942	\$ _____	\$ 1,167,696
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Utility Plant</b> _____	<b>\$ 1,130,754</b>	<b>\$ 36,942</b>	<b>\$ _____</b>	<b>\$ 1,167,696</b>

**ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT**

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 568,815	\$ 28,790	\$ _____	\$ 597,605
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 1,912	\$ 1,123	\$ _____	\$ 3,035
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
<b>Total Credits</b> _____	<b>\$ 1,912</b>	<b>\$ 1,123</b>	<b>\$ _____</b>	<b>\$ 3,035</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
<b>Total Debits</b> _____	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ _____</b>	<b>\$ 0</b>
<b>Balance End of Year</b> _____	<b>\$ 570,727</b>	<b>\$ 29,913</b>	<b>\$ _____</b>	<b>\$ 600,640</b>

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	\$ 1	<b>NONE</b>
Shares authorized _____	500	
Shares issued and outstanding _____	500	
Total par value of stock issued _____	500	
Dividends declared per share for year _____		

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ (1,710,190)	\$ _____
Changes during the year (Specify):		
Net Loss _____	(3,351)	
_____		
Balance end of year _____	\$ (1,713,541)	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ <b>NONE</b>	\$ _____
Changes during the year (Specify):		
_____		
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____			\$ <b>NONE</b>
_____			
Total _____			\$ _____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**TAX EXPENSE**

NONE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ _____	\$ _____	\$ _____	\$ _____

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	_____
None	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

**NOT APPLICABLE**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ _____	\$ _____	\$ _____
2) Add credits during year _____	\$ _____	\$ _____	\$ _____
3) Total _____	_____	_____	_____
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	_____	_____	_____
6) Less Accumulated Amortization _____	_____	_____	_____
7) Net CIAC _____	\$ _____	\$ _____	\$ _____

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

**NOT APPLICABLE**

	Water	Wastewater	Total
Balance First of Year _____	\$ _____	\$ _____	\$ _____
Add Debits During Year: _____	_____	_____	_____
Deduct Credits During Year: _____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.) _____	\$ _____	\$ _____	\$ _____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

**NOT APPLICABLE**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____



**WATER  
OPERATING  
SECTION**

UTILITY NAME: Regency Utilities, Inc.

<p>YEAR OF REPORT DECEMBER 3 2008</p>
-------------------------------------------

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	_____	_____	_____	_____
304	Structures and Improvements _____	_____	_____	_____	_____
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	21,980	_____	_____	21,980
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	910,493	_____	_____	910,493
320	Water Treatment Equipment _____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes _____	_____	_____	_____	_____
331	Transmission and Distribution Lines _____	_____	_____	_____	_____
333	Services _____	148,540	_____	_____	148,540
334	Meters and Meter Installations _____	36,103	2,852	_____	38,955
335	Hydrants _____	10,786	_____	_____	10,786
336	Backflow Prevention Devices _____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	_____	_____	_____	_____
341	Transportation Equipment _____	_____	_____	_____	_____
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	_____	_____	_____	_____
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	_____	_____	_____	_____
	Total Water Plant _____	\$ 1,127,902	\$ 2,852	\$ _____	\$ 1,130,754



UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER: 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	%	\$	\$		\$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%	18,883	56		18,939
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	462,486	1,351		463,837
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%	52,995	310		53,305
334	Meter & Meter Installations		%	%	23,665	195		23,860
335	Hydrants		%	%	10,786	0		10,786
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 568,815	\$ 1,912		\$ 570,727 *

\* This amount should tie to Sheet F-5.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 1,178
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	662
604	Employee Pensions and Benefits	680
610	Purchased Water	8,850
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Professional	
	Testing	2,734
	Other	
640	Rents	580
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	20
675	Miscellaneous Expenses	964
	<b>Total Water Operation And Maintenance Expense</b>	<b>\$ 15,668 *</b>

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	127	127	127
3/4"	D	1.5	5	5	8
1"	D	2.5	22	22	55
1 1/2"	D,T	5.0	4	4	20
2"	D,C,T	8.0	20	20	160
3"	D	15.0	3	3	45
3"	C	16.0			
3"	T	17.5			
4"		30.0	2	2	60
6"		62.5	1	1	63
Unmetered Customers Other (Specify)					
<b>Total</b>			<b>184</b>	<b>184</b>	<b>538</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

SYSTEM NAME:

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January					
February					
March					
April					
May					
June					
July					
August					
September					
October					
November					
December	4,789			4,789	4,789
Total for Year	4,789			4,789	4,789

If water is purchased for resale, indicate the following:  
 Vendor JEA  
 Point of delivery Regency Square Mall, Jacksonville, FL

If water is sold to other water utilities for redistribution, list names of such utilities below:  
Not Applicable

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
<u>See Attached Arcadis Report</u>					
<u>No additions or deletions in 2008</u>					

UTILITY NAME:

Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

SYSTEM NAME

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	Fire Protection System Only			_____
(see attached detail regarding this system as provided to PSC on 04/22/08)				
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Fire Protection System Only (see above)			_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer _____	Fire Protection System Only (see above)			_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )		
Permitted Gals. per day_____	Purchased Water (see W-4) _____	
Type of Source_____	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:	<b>NOT APPLICABLE</b>		
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment Unit Rating_____	_____	_____	_____
Filtration Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME:

**GENERAL WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

- 1. Present ERC's \* the system can efficiently serve. Not Applicable
- 2. Maximum number of ERCs \* which can be served. Not Applicable
- 3. Present system connection capacity (in ERCs \*) using existing lines. Not Applicable
- 4. Future connection capacity (in ERCs \*) upon service area buildout. Not Applicable
- 5. Estimated annual increase in ERCs \*. Not Applicable
- 6. Is the utility required to have fire flow capacity? 1500 GPM  
If so, how much capacity is required? \_\_\_\_\_
- 7. Attach a description of the fire fighting facilities. (See Attached)
- 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
\_\_\_\_\_  
\_\_\_\_\_
- 9. When did the company last file a capacity analysis report with the DEP? Not Applicable
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? Not Applicable
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
- 11. Department of Environmental Protection ID # Not Applicable
- 12. Water Management District Consumptive Use Permit # Not Applicable
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* An ERC is determined based on one of the following methods:

- (a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

---

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31 2008
------------------------------------

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises _____	_____	_____	_____	_____
353	Land and Land Rights _____	_____	_____	_____	_____
354	Structures and Improvements _____	_____	_____	_____	_____
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	30,260
361	Collection Sewers - Gravity _____	_____	_____	_____	_____
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	_____	_____	_____	6,682
364	Flow Measuring Devices _____	_____	_____	_____	_____
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	_____	_____	_____	_____
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	_____	_____	_____	_____
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
390	Office Furniture and Equipment _____	_____	_____	_____	_____
391	Transportation Equipment _____	_____	_____	_____	_____
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	_____	_____	_____
394	Laboratory Equipment _____	_____	_____	_____	_____
395	Power Operated Equipment _____	_____	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	_____
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ _____	\$ _____	\$ _____	\$ 36,942 *

\* This amount should tie to sheet F-5.



UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (fg+h=i) (i)
354	Structures and Improvements		%	%	\$	\$		\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%	27,265	1,108		28,373
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%	1,525	15		1,540
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment		%	%				
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ 28,790	\$ 1,123	\$	\$ 29,913 *

\* This amount should tie to Sheet F-5.

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 692
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	388
704	Employee Pensions and Benefits	400
710	Purchased Wastewater Treatment	5197
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	1606
	Testing	
	Other	
740	Rents	341
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	12
775	Miscellaneous Expenses	566
	Total Wastewater Operation And Maintenance Expense	\$ 9202 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0	126	126	126
3/4"	D	1.5	5	5	8
1"	D	2.5	22	22	55
1 1/2"	D,T	5.0	4	4	20
2"	D,C,T	8.0	7	7	56
3"	D	15.0	2	2	30
3"	C	16.0			0
3"	T	17.5			0
4"		30	2	2	60
6"		62.5	1	1	63
Unmetered Customers					
Other (Specify)					
Total			169	169	417

D = Displacement  
 C = Compound  
 T = Turbine

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

**PUMPING EQUIPMENT**

Lift Station Number _____ Make or Type and nameplate data on pump _____ <hr/> Year installed _____ Rated capacity _____ Size _____ Power: Electric _____ Mechanical _____ Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
	<b>SEE ARCADIS REPORT UNDER W-4</b>					
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____ Type (PVC, VCP, etc.) _____ Average length _____ Number of active service connections _____ Beginning of year _____ Added during year _____ Retired during year _____ End of year _____ Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES**

Size (inches) _____	_____	_____	_____	_____
Type of Manhole _____	_____	_____	_____	_____
Number of Manholes:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	_____	_____	_____	_____

UTILITY NAME

Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2008
-------------------------------------

SYSTEM NAME:

TREATMENT PLANT NOT APPLICABLE

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Permitted Capacity _____	_____	_____	_____
Average Daily Flow _____	_____	_____	_____
Method of Effluent Disposal _____	_____	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

MASTER LIFT STATION PUMPS NOT APPLICABLE

Manufacturer _____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____
Motor:					
Manufacturer _____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____

PUMPING WASTEWATER STATISTICS NOT APPLICABLE

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	1,147,000	_____	_____
February _____	1,906,000	_____	_____
March _____	1,458,000	_____	_____
April _____	1,541,000	_____	_____
May _____	1,555,000	_____	_____
June _____	2,187,000	_____	_____
July _____	2,071,000	_____	_____
August _____	1,760,000	_____	_____
September _____	2,460,000	_____	_____
October _____	1,157,000	_____	_____
November _____	1,515,000	_____	_____
December _____	1,321,000	_____	_____
Total for year _____	20,078,000	_____	_____

If Wastewater Treatment is purchased, indicate the vendor:

JEA

*As Amended*

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008

SYSTEM NAME:

GENERAL WASTEWATER SYSTEM INFORMATION

NOT APPLICABLE

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs\* now being served. \_\_\_\_\_
2. Maximum number of ERCs\* which can be served. \_\_\_\_\_
3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs\*. \_\_\_\_\_
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_  
\_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_  
If so, when? \_\_\_\_\_
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_  
If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
11. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
12. Department of Environmental Protection ID # \_\_\_\_\_

\* An ERC is determined based on one of the following methods:  
(a) If actual flow data are available from the preceding 12 months:  
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT  
DECEMBER 31, 2008


## CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |                                            |                                |    |                                                                                                                                                                                                                                                                                                                    |
|--------------------------------------------|--------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.                                                                                                                               |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.                                                                                                                                                                                            |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 3. | There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.                                                                                           |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents. |

### Items Certified

1.  2.  3.  4.

  
\_\_\_\_\_  
(signature of chief executive officer of the utility) \*

Date: \_\_\_\_\_

1.  2.  3.  4.

  
\_\_\_\_\_  
(signature of chief financial officer of the utility) \*

Date: 3/26/09

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water-Operations  
Class C

UTILITY NAME: Regency Utilities, Inc.

For the Year Ended December 31, 2008

(a)	(b)	(c)	(d)
	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
<b>Accounts</b>			
<b>Gross Revenue:</b>			
Residential	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>
Commercial	<u>14953</u>	<u>14953</u>	<u>0</u>
Industrial	<u>          </u>	<u>          </u>	<u>          </u>
Multiple Family	<u>          </u>	<u>          </u>	<u>          </u>
Guaranteed Revenues	<u>          </u>	<u>          </u>	<u>          </u>
Other	<u>516</u>	<u>516</u>	<u>0</u>
<b>Total Water Operating Revenue</b>	<b>\$ <u>15469</u></b>	<b>\$ <u>15469</u></b>	<b>\$ <u>0</u></b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net Water Operating Revenue</b>	<b><u>15469</u></b>	<b><u>15469</u></b>	<b><u>0</u></b>

Explanations

 **COPY**

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

AS AMENDED

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater-Operations  
Class C

UTILITY NAME: Regency Utilities, Inc.

For the Year Ended December 31, 2008

(a)	(b)	(c)	(d)
	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Accounts			
Gross Revenue:			
Residential	\$ <u>          </u>	\$ <u>          </u>	\$ <u>          </u>
Commercial	<u>8782</u>	<u>8782</u>	<u>0</u>
Industrial	<u>          </u>	<u>          </u>	<u>          </u>
Multiple Family	<u>          </u>	<u>          </u>	<u>          </u>
Guaranteed Revenues	<u>          </u>	<u>          </u>	<u>          </u>
Other	<u>303</u>	<u>303</u>	<u>0</u>
<i>Total Wastewater Operating Revenue</i>	\$ <u>9085</u>	\$ <u>9085</u>	\$ <u>0</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	<u>          </u>	<u>          </u>	<u>          </u>
Net Wastewater Operating Revenue	<u>9085</u>	<u>9085</u>	<u>0</u>

Explanations

 **CC COPY**

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

AS AMENDED