

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

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

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DIVISION OF
ANNUAL REPORT
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ECONOMIC REGULATION
PUBLIC SERVICE

Regency Utilities, Inc.

Exact Legal Name of Respondent

197-W/143-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



WS203-00-AR
REGENCY UTILITIES, INC.

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2000

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
CHRISTINE R. CHRISTIAN, C.P.A.
JOHN H. CRONIN, JR., C.P.A.
ROBERT H. JACKSON, C.P.A.
ROBERT C. NIXON, C.P.A.
JEANETTE SUNG, C.P.A.
HOLLY M. TOWNER, C.P.A.
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD
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CLEARWATER, FLORIDA 33765-4419
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April 17, 2001

Officers and Directors
Regency Utilities, Inc.

We have compiled the 2000 Annual Report of Regency Utilities, Inc. in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Regency Utilities, Inc.. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Cronin, Jackson, Nixon & Wilson

CRONIN, JACKSON, NIXON & WILSON

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations**

Company: Regency Utilities, Inc.

For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue.			
Residential	\$ 6,339.00	\$ 6,339.00	\$ -
Commercial	126,425.00	126,425.00	-
Industrial (1)	8,164.00	8,164.00	-
Multiple Family	85,723.00	85,723.00	-
Guaranteed Revenues	-	-	-
Other (2)	96,877.00	96,877.00	-
Total Water Operating Revenue	\$ 323,528.00	\$ 323,528.00	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 323,528.00	\$ 323,528.00	\$ -

Explanations:

(1) <u>Industrial</u>		
Construction	\$ 2,656	\$ 2,656
Public Authority	5,508	5,508
	<u>\$ 8,164</u>	<u>\$ 8,164</u>
(2) <u>Other</u>		
Irrigation	\$ 69,828	\$ 69,828
Public Fire Protection	26,996	26,996
Other	53	53
	<u>\$ 96,877</u>	<u>\$ 96,877</u>

Instructions:

For the current year, reconcile the gross water 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).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations**

Company: Regency Utilities, Inc.

For the Year Ended December 31, 2000

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 21,496.00	\$ 21,496.00	\$ -
Commercial	332,804.00	332,804.00	-
Industrial (Construction)	2,804.00	2,804.00	-
Multiple Family	383,837.00	383,837.00	-
Guaranteed Revenues	-	-	-
Other - Public Authority & Misc.	22,994.00	22,994.00	-
Total Wastewater Operating Revenue	\$ 763,935.00	\$ 763,935.00	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 763,935.00	\$ 763,935.00	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water 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).

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
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 of the page with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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EXECUTIVE

SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT December 31, 2000

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

- | | | |
|--------------|--------------|--|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission. |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | NO
() | 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
(X) | NO
() | 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.
(X)	(X)	(X)	(X)



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

1.	2.	3.	4.
()	()	()	()

 N/A
 (signature of the chief financial officer of the utility) *

* 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.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2000

Regency Utilities, Inc.
 (Exact Name of Utility)

County: Duval

List below the exact mailing address of the utility for which normal correspondence should be sent.

200 N. Laura Street
 10th Floor
 Jacksonville, Florida 32201-2506

Telephone. (904) 358-2529

e-Mail Address: N/A

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number N/A

Name and address of person to whom correspondence concerning this report should be addressed

Robert C. Nixon, CPA
 Cronin, Jackson, Nixon & Wilson, CPA's, PA
 2560 Gulf-to-Bay Blvd, Suite 200
 Clearwater, Florida 34625

Telephone. (727) 791-4020

List below the address of where the utility's books and records are located.

200 N Laura Street
 10th Floor
 Jacksonville, Florida 32201-2506

Telephone. (904) 358-2529

List below any groups auditing or reviewing the records and operations.

Cronin, Jackson, Nixon and Wilson, CPA's

Date of original organization of the utility: November 29, 1972

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

Individual
 Partnership
 Sub S Corporation
 1120 Corporation

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

	Name	Percent Ownership
1.	Joan Stein	100 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Ann Winkler	Controller	Regency Utilities, Inc.	Various
G.W. Whitmire, Jr.	President	Regency Utilities, Inc.	Various
Robert C. Nixon	CPA	Cronin, Jackson, Nixon & Wilson, CPA's, P.A.	Rates and accounting matters
F. Marshall Deterding	Attorney	Rose, Sundstrom & Bentley, P.A.	Legal

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

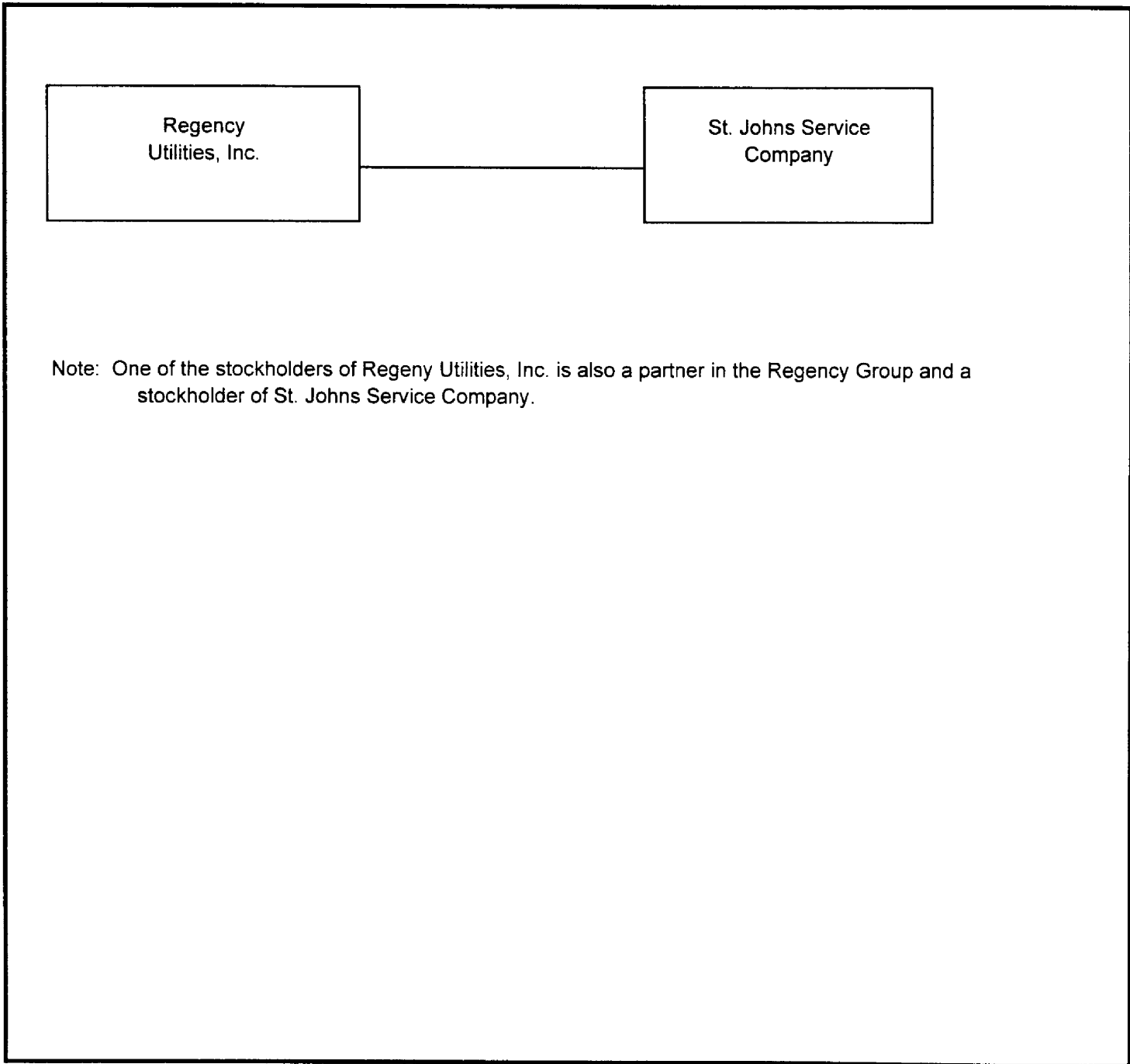
- (A) The Company was organized in 1972 to provide water and sewer service to Regency Square Shopping Center and nearby areas.
- (B) Water and sewer service only.
- (C) Provide adequate service and a fair return to Company stockholders.
- (D) Water and sewer divisions only.
- (E) The Company's service area is mature. Potentially, there are approximately 400 - 500 ERC's which could be added to reach build-out. The rate of such growth is dependant on commercial development and cannot be accurately estimated at this time.
- (F) Effective April 10, 2001, the Company was purchased by the Jacksonville Electric Authority.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/00

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



Note: One of the stockholders of Regency Utilities, Inc. is also a partner in the Regency Group and a stockholder of St. Johns Service Company.

UTILITY NAME: Regency Utilities, Inc

YEAR OF REPORT December 31, 2000
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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
G. W. Whitmire, Jr.	President	20 %	\$ 43,642

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
R. L. Stein	Director	4	\$ 17,760
R. W. Stein	Director	4	\$ 17,760
M. E. Stein, Jr.	Director	4	\$ 17,760

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
St. Johns Service Company	Management, rent, accounting & computer services	\$ 88,698	200 N. Laura St. 10th Floor Jacksonville, Florida 32201-2506

* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT December 31, 2000
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AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Robert Stein	Partner	Partner	Regency Group Jacksonville, Florida
Robert Stein	Director	Director	St. Johns Service Company Jacksonville, Florida
G.W. Whitmire, Jr.	President	President	St. Johns Service Company Jacksonville, Florida

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT December 31, 2000
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BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Regency Utilities, Inc

YEAR OF REPORT December 31, 2000
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - material and supplies furnished
 - computer services
 - leasing of structures, land and equipment
 - engineering & construction services
 - rental transactions
 - repairing and servicing of equipment
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
St. Johns Service Company	Management, rent, accounting, computer and billing service	1982	P	\$ 88,698
R. L. Stein	Management	1988	P	\$ 39,240
M. E. Stein, Jr.	Management	1988	P	\$ 39,240
R. W Stein	Management	1988	P	\$ 39,240

UTILITY NAME: Regency Utilities, Inc.

BUSINESS TRANSACTIONS WITH RELATED PARTIES

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
 - purchase, sale or transfer of equipment.
 - purchase, sale or transfer of land and structures.
 - purchase, sale or transfer of securities.
 - noncash transfers of assets.
 - noncash dividends other than stock dividends.
 - writeoff of bad debts or loans.
3. The columnar instructions follow:
 - (a) Enter name of related party or company.
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item (column (c) - column (d)).
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

FINANCIAL

SECTION

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,220,890	\$ 4,189,791
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,629,891)	(1,492,378)
Net Plant			2,590,999	2,697,413
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			2,590,999	2,697,413
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		57,962	57,130
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	83,674	103,394
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		906	1,834
161	Stores Expense			
162	Prepayments		1,489	4,704
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			144,031	167,062

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		1,480,300	1,480,300
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(897,268)	(921,209)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			583,532	559,591
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	371,865	410,472
Total Long Term Debt			371,865	410,472
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		51,693	88,536
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	14,404	5,681
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		7,415	6,775
236	Accrued Taxes	W/S-3	49,066	56,148
237	Accrued Interest	F-19	10,082	10,116
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			132,660	167,256

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	3,012,544	2,985,450
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,365,218	1,257,692
Total Net C.I.A.C.			1,647,326	1,727,758
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 2,735,383	\$ 2,865,077

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 1,119,232	\$ 1,087,463
469.530	Less: Guarenteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			1,119,232	1,087,463
401	Operating Expenses	F-3(b)	922,829	881,501
403	Depreciation Expense	F-3(b)	138,588	139,064
	Less: Amortization of CIAC	F-22	(106,478)	(107,526)
Net Depreciation Expense			32,110	31,538
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC) (Plant Abandonment)	F-3(b)		
408	Taxes Other Than Income	W/S-3	115,798	111,681
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			1,070,737	1,024,720
Net Utility Operating Income			48,495	62,743
469/530	Add Back: Guarenteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property		(70)	
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			48,425	62,743

* For each account, column e should agree with columns f, g + h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 323,528	\$ 763,935	N/A
323,528	763,935	-
217,022	664,479	
79,472	59,592	
(57,060)	(50,466)	
22,412	9,126	-
46,250	65,431	
285,684	739,036	
37,844	24,899	
37,844	24,899	N/A

* Total of Schedules W-3/S-3 for all rate groups

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 48,425	\$ 62,743
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		32	34
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(255)	(38)
Total Other Income and Deductions			(223)	(4)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	42,884	38,549
428	Amortization of Debt Discount & Expense	F-13	249	249
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			43,133	38,798
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			5,069	23,941

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,388,858	\$ 1,822,038
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	810,101	819,790
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	1,548,154	1,464,390
252	Advances for Construction	F-20		
Subtotal			30,603	(462,142)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	743,609	621,609
Subtotal			774,212	159,467
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		27,128	83,060
	Other (Specify):			

RATE BASE			\$ 801,340	\$ 242,527
NET UTILITY OPERATING INCOME			\$ 37,844	\$ 24,899
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			4.72 %	10.27 %

NOTES:

- (1) Estimated if not known.
 - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (1) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (d)(3)	WEIGHTED COST [c x d] (e)
Common Equity	\$ 571,562	58.93 %	12.73 %	7.50 %
Preferred Stock		%	-	%
Long Term Debt	391,169	40.33 %	9.75 %	3.9322 %
Customer Deposits	7,095	0.74 %	6.00 %	0.0444 %
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co		%	%	%
Total	\$ 969,825	100.00 %		11.48 %

- (1) Should equal amounts on Schedule F-6, Column (g).
- (2) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>12.73 %</u>
Commission order approving Return on Equity:	<u>Order No. 20794</u>

APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>- %</u>
Commission order approving AFUDC rate:	<u>-</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 2,388,858	\$ 1,822,038	N/A	\$ 4,210,896
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	8,101	1,893		9,994
106	Completed Construction Not Classified				
Total Utility Plant		<u>\$ 2,396,959</u>	<u>\$ 1,823,931</u>	<u>N/A</u>	<u>\$ 4,220,890</u>

**UTILITY PLANT ACQUISITION ADJUSTMENTS
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment N/A	\$ -	\$ -	\$ -	\$ -
Total Plant Acquisition Adjustment		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Acquisition Adjustments		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 732,180	\$ 760,198	N/A	\$ 1,492,378
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	79,472	59,592		139,064
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Salvage				
Other Credits (specify) :				
Total credits	79,472	59,592		139,064
Debits during year:				
Book cost of plant retired	(1,551)	-		(1,551)
Cost of removal				
Other debits (specify)				
Total debits	(1,551)			(1,551)
Balance end of year	\$ 810,101	\$ 819,790	N/A	\$ 1,629,891

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
N/A	\$ -	-	\$ -
Total	\$ -		\$ -

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): N/A	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): N/A	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Regency Utilities, Inc

YEAR OF REPORT December 31, 2000
--

**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (ACCT. 123): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (ACCT 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (ACCT 125) N/A	\$ -	\$ -
Total Other Investments		\$ -
SPECIAL FUNDS (ACCTS. 126 & 127) N/A	\$ -	\$ -
Total Special Funds		\$ -

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141)		
Combined Water & Wastewater	\$ 83,618	
Other	56	
Total Customer Accounts Receivable		\$ 83,674
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
N/A	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
N/A	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		83,674
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	N/A	
Add: Provision for uncollectables for current year		
Collections of accounts previously written off		
Utility accounts		
Others		
Total Additions		
Deduct accounts written off during year.		
Utility accounts		
Others		
Total accounts written off		
Balance end of year		
Total Accounts and Notes Receivable - Net		\$ 83,674

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Regency Utilities, Inc.

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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
Deferred loan costs - SunTrust Bank	\$ 249	\$ 353
Total Unamortized Debt Discount and Expense	\$ 249	\$ 353
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
Total Extraordinary Property Losses	\$ -

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
Par or stated value per share	\$ 1.00	\$ 1.00
Shares authorized	500	500
Shares issued and outstanding	500	500
Total par value of stock issued	\$ 500	\$ 500
Dividends declared per share for year	None	None
PREFERRED STOCK		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		
Dividends declared per share for year	None	None

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e. Prime + 2%, etc)

STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share
- 2 Show separately the state and federal income tax effect of items shown in Account No 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings. Balance beginning of year (Deficit)	\$ (921,209)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits.	
	_____	_____
	_____	_____
	Total Credits	
	Debits.	
	_____	_____
	_____	_____
	Total Debits	
435	Balance transferred from Income	23,941
436	Appropriations of Retained Earnings:	
	_____	_____
	_____	_____
	Total appropriations of Retained Earnings	
437	Dividends declared. Preferred stock dividends declared	
	_____	_____
438	Common stock dividends declared	
	_____	_____
	_____	_____
	Total Dividends Declared	
	Year end Balance	(897,268)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end).	
	_____	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	\$ (897,268)

Notes to Statement of Retained Earnings:

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
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NOTES PAYABLE (ACCTS. 232 AND 234)

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): N/A			\$ -
Total Account 234			

* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
A/P - St. Johns Service Company (management fees)	\$ 14,404
Total	\$ 14,404

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
SunTrust Bank of North Florida	\$ 335	427	\$ 38,197	\$ 38,231	\$ 301
N/P - Trust B - Estate of Martin E. Stein	9,781	427			9,781
Total Account No. 237.1	10,116		38,197	38,231	10,082
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427	352	352	-
Total Account 237.2	-		352	352	
Total Account 237 (1)	\$ 10,116		\$ 38,549	\$ 38,583	\$ 10,082
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 38,549		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 38,549		

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
December 31, 2000

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A		-
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 1,521,060	\$ 1,464,390	N/A	\$ 2,985,450
Add credits during year:	27,094	-		27,094
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 1,548,154	\$ 1,464,390	\$ -	\$ 3,012,544

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 686,549	\$ 571,143	N/A	\$ 1,257,692
Debits during year:	57,060	50,466		107,526
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 743,609	\$ 621,609		\$ 1,365,218

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	<u>F-3 (c)</u>	\$ <u>23,941</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ <u>23,941</u>
Computation of tax:		
The utility is a Subchapter 'S' Corporation for income tax purposes therefore, this schedule is not applicable.		

**WATER
OPERATION
SECTION**

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, /Duval

YEAR OF REPORT December 31, 2000
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SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 2,388,858
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	810,101
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,548,154
252	Advances for Construction	F-20	
	Subtotal		30,603
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	743,609
	Subtotal		774,212
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		27,128
	Other (Specify):		
	WATER RATE BASE		\$ 801,340
	UTILITY OPERATING INCOME	W-3	\$ 37,844
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		4.72 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ 323,528
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		323,528
401	Operating Expenses	W-10(a)	217,022
403	Depreciation Expense	W-6(a)	79,472
	Less: Amortization of CIAC	W-8(a)	(57,060)
	Net Depreciation Expense		22,412
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		14,559
408.11	Property Taxes		29,181
408.12	Payroll Taxes		1,595
408.13	Other Taxes & Licenses		915
408	Total Taxes Other Than Income		46,250
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		285,684
	Utility Operating Income		37,844
469	Add Back: Guarenteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 37,844

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities, / Duval

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	1,422			1,422
303	Land and Land Rights		590		590
304	Structure and Improvements	310,372	556		310,928
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	219,425	(1)		219,424
308	Infiltration Galleries and Tunnels				
309	Supply Mains	16,090			16,090
310	Power Generation Equipment	58,707			58,707
311	Pumping Equipment	250,762			250,762
320	Water Treatment Equipment	15,818			15,818
330	Distribution Reservoirs and Standpipes	153,890			153,890
331	Transmission and Distribution Mains	704,829	17,900		722,729
333	Services	215,518	2,600		218,118
334	Meters and Meter Installations	147,853	1,581	1,551	147,883
335	Hydrants	102,389	1,500		103,889
339	Other Plant / Miscellaneous Equipment	162,685			162,685
340	Office Furniture and Equipment	1,679			1,679
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	4,244			4,244
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 2,365,683	\$ 24,726	\$ 1,551	\$ 2,388,858

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, /Duval

YEAR OF REPORT
 December 31, 2090

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ -	\$ -				
302	Franchises	1,422	1,422				
303	Land and Land Rights	590					
304	Structure and Improvements	310,928		310,928			
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	219,424		219,424			
308	Infiltration Galleries and Tunnels						
309	Supply Mains	16,090		16,090			
310	Power Generation Equipment	58,707		58,707			
311	Pumping Equipment	250,762		250,762			
320	Water Treatment Equipment	15,818			15,818		
330	Distribution Reservoirs and Standpipes	153,890				153,890	
331	Transmission and Distribution Mains	722,729				722,729	
333	Services	218,118				218,118	
334	Meters and Meter Installations	147,883				147,883	
335	Hydrants	103,889				103,889	
339	Other Plant / Miscellaneous Equipment	162,685				162,685	
340	Office Furniture and Equipment	1,679					1,679
341	Transportation Equipment						
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	4,244					4,244
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 2,388,858	\$ 1,422	\$ 855,911	\$ 16,408	\$ 1,509,194	\$ 5,923

YEAR OF REPORT
December 31, 2000

BASIS FOR WATER DEPRECIATION CHARGES

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities, / Duval

ACCT. NO.	ACCT. NAME	AVERAGE SERVICE LIFE IN YEARS	AVERAGE NET SALVAGE IN PERCENT	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c
(a)	(b)	(c)	(d)	(e)
301	Organization			
302	Franchises	40		2.50
304	Structure and Improvements	28		3.57
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	40		2.50
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86
310	Power Generation Equipment	20		5.00
311	Pumping Equipment	17		5.88
320	Water Treatment Equipment	17		5.88
330	Distribution Reservoirs and Standpipes	30		3.33
331	Transmission and Distribution Mains	40		2.50
333	Services	40		2.50
334	Meters and Meter Installations	17		5.88
335	Hydrants	30		3.33
339	Other Plant / Miscellaneous Equipment(Fire Mains)	30		3.33
340	Office Furniture and Equipment	15		6.67
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	16		6.25
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, /Duval

YEAR OF REPORT
 December 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	725	35		35
304	Structure and Improvements	39,218	10,346		10,346
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	14,485	7,873		7,873
308	Infiltration Galleries and Tunnels				
309	Supply Mains	1,436	460		460
310	Power Generation Equipment	19,814	2,935		2,935
311	Pumping Equipment	148,902	12,347		12,347
320	Water Treatment Equipment	(1,271)	2,260		2,260
330	Distribution Reservoirs and Standpipes	31,479	5,130		5,130
331	Transmission and Distribution	212,862	17,957		17,957
333	Services	33,537	5,424		5,424
334	Meters and Meter Installations	87,114	6,579		6,579
335	Hydrants	35,262	2,338		2,338
339	Other Plant / Miscellaneous Equipment	105,823	5,418		5,418
340	Office Furniture and Equipment	608	87		87
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	2,186	283		283
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 732,180	\$ 79,472	\$ -	\$ 79,472

* Specify nature of transaction.
 Use () to denote reversal entries.

Note (1): To correct depreciation expense for rounding differences between beginning and ending balances

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, /Duval

YEAR OF REPORT
 December 31, 2000

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					760
304	Structure and Improvements					49,564
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					22,358
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,896
310	Power Generation Equipment					22,749
311	Pumping Equipment					161,249
320	Water Treatment Equipment					989
330	Distribution Reservoirs and Standpipes					36,609
331	Transmission and Distribution					230,819
333	Services					38,961
334	Meters and Meter Installations	(1,551)				92,142
335	Hydrants					37,600
339	Other Plant / Miscellaneous Equipment					111,241
340	Office Furniture and Equipment					695
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					2,469
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (1,551)	\$ -	\$ -	\$ (1,551)	\$ 810,101

DESCRIPTION	(a)
WATER	(b)
Balance first of year	\$ 686,549
Debits during year:	
Accruals charged to Account	57,060
Other Debits (specify):	

Total debits	57,060
Credits during year (specify):	

Total credits	
Balance end of year	\$ 743,609

ACCOUNT 272
ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION OF CHARGE	(a)	NUMBER OF CONNECTIONS	(b)	CHARGE PER CONNECTION	(c)	AMOUNT	(d)
Capacity charges per ERC	13 ERC's			\$ 367.50		\$ 4,778	
Meter fees: 5/8 x 3/4"	11			90.00		990	
1"	2			200.00		400	
1 1/2"	1			275.00		275	
2"	1			490.00		490	
Total Credits						\$ 6,933	

WATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities, / Duval

YEAR OF REPORT
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* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

W-9
GROUP 1

WATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	39	67	\$ 6,339
461.2	Metered Sales to Commercial Customers	219	222	126,425
461.3	Metered Sales to Construction Customers	23		2,656
461.4	Metered Sales to Public Authorities	3		5,508
461.5	Metered Sales to Multiple Family Dwellings	54	54	85,723
Total Metered Sales		338	343	226,651
Fire Protection Revenue:				
462.1	Public Fire Protection			
462.2	Private Fire Protection	184	187	26,996
Total Fire Protection Revenue		184	187	26,996
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	41	49	69,828
466	Sales for Resale			
467	Interdepartmental Sales			
Total Water Sales		563	579	323,475
Other Water Revenues:				
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 53
Total Water Operating Revenues				\$ 323,528

UTILITY NAME: Regency Utilities, Inc.

SYSTEM NAME / COUNTY Regency Utilities, Duval

YEAR OF REPORT
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WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	SOURCE OF SUPPLY AND EXPENSES - OPERATIONS	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)
601	Salaries and Wages - Employees	\$ 19,834	\$ 368	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	10,911		
604	Employee Pensions and Benefits	6,018		
610	Purchased Water	18,586	18,586	
615	Purchased Power	35,927		
616	Fuel for Power Purchased	289		
618	Chemicals	15,014		
620	Materials and Supplies	8,779	7	
631	Contractual Services - Engineering	6,303		
632	Contractual Services - Accounting	12,064		
633	Contractual Services - Legal	1,233		
634	Contractual Services - Mgt Fees	17,407		
635	Contractual Services - Testing			
636	Contractual Services - Other	34,258	27,029	
641	Rental of Building/Real Property	5,849		
642	Rental of Equipment			
650	Transportation Expense	4,044		
656	Insurance - Vehicle	759		
657	Insurance - General Liability	342		
658	Insurance - Workmens Comp.	1,309		
659	Insurance - Other	1,122		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	469		
675	Miscellaneous Expenses	16,505		
Total Water Utility Expenses		\$ 217,022	\$ 45,990	

WATER EXPENSE ACCOUNT MATRIX

	(j)	(i)	(h)	(g)	(f)
WATER TREATMENT EXPENSES - OPERATIONS	10,159	68	6,492	9,148	35,677
WATER TREATMENT EXPENSES - MAINTENANCE	2,362	562	1,415	9,148	289
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	6,303				5,866
WATER TREATMENT EXPENSES - MAINTENANCE	996	1,230	22	1,230	996
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	17,102	305	3,992	989	17,102
WATER TREATMENT EXPENSES - MAINTENANCE	12,064	1,816	1,955	5,849	12,064
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	1,233				1,309
WATER TREATMENT EXPENSES - MAINTENANCE	662				662
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	10,911				10,911
WATER TREATMENT EXPENSES - MAINTENANCE	6,018				6,018
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	250				250
WATER TREATMENT EXPENSES - MAINTENANCE	4,044				4,044
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	759				759
WATER TREATMENT EXPENSES - MAINTENANCE	342				342
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	1,309				1,309
WATER TREATMENT EXPENSES - MAINTENANCE	1,122				1,122
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	16,505	469			16,505
WATER TREATMENT EXPENSES - MAINTENANCE	61,652				61,652
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	11,008				11,008
WATER TREATMENT EXPENSES - MAINTENANCE	7,929				7,929
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	5,983				5,983
WATER TREATMENT EXPENSES - MAINTENANCE	12,139				12,139
WATER TREATMENT EXPENSES - OPERATIONS & DISTRIBUTION	72,321				72,321

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Regency Utilities, Inc. SYSTEM NAME / COUNTY: Regency Utilities, /Duval

PUMPING AND PURCHASED WATER STATISTICS

MONTH	(a) WATER PURCHASED FOR RESALE (omit 000's)	(b) FINISHED WATER PUMPED FROM WELLS (omit 000's)	(c) WATER USED FOR LINE FLUSHING, FIRES, ETC. (d)	(e) TOTAL WATER PUMPED AND PURCHASED [(b)+(c)-(d)] (omit 000's)	(f) WATER SOLD TO CUSTOMERS (omit 000's)
January	6	26,360		26,366	27,269
February	11	23,334		23,345	23,095
March	9	28,612		28,621	27,978
April	10	29,743		29,753	29,074
May	45	35,807		35,852	31,980
June	107	36,217		36,324	42,942
July	61	37,358		37,419	36,095
August	15	34,882		34,897	27,892
September	153	27,919		28,072	33,379
October	830	27,949		28,779	26,764
November	14	27,172		27,186	28,720
December	14	24,506		24,520	23,092
Total for year	1,275	359,859	N/A	361,134	358,280

If water is purchased for resale, indicate the following:

Vendor City of Jacksonville

Point of delivery (1) - Regency Square Blvd. & Monument Rd. (2) - Regency Square Blvd. & City Library

If Water is sold to other water utilities for redistribution, list names of such utilities below:
N/A

WELL NO.	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well No. 1	1,000gpm	.304mgd	Well - Floridan Aquifer
Well No. 2	450gpm	.220mgd	
Well No. 3	1,500gpm	.546mgd	
Well No. 4 (Fire well flow only)	1,500gpm	-	

Permitted Capacity of Plant (GPD):	1.36mgd		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Reservoir		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	Aeration, chlorination & calciquest		
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer	N/A
LIME TREATMENT			
Type and size of area:			
Pressure (in square feet):	N/A	Manufacturer	N/A
Gravity (in GPM/square feet):	N/A	Manufacturer	N/A
FILTRATION			

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities, Duval

ERC Calculation: $358,280 \text{ gallons, divided by } 350 \text{ gallons per day} = 365 \text{ days}$
 $2,805 \text{ ERC's}$

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).
 Use 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 residence customers for the same period and divide the result by 365 days.
 (b) If no historical flow data are available, use:
 $\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (e)
All Residential	Displacement	1.0	67	67
5/8"	Displacement	1.0	155	155
3/4"	Displacement	1.5		
1"	Displacement	2.5	41	103
1 1/2"	Displacement or Turbine	5.0	27	135
2"	Displacement, Compound or Turbine	8.0	83	664
3"	Displacement	15.0		
3"	Compound	16.0	8	128
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	7	175
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	4	200
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,627

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

YEAR OF REPORT
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UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, Duval

YEAR OF REPORT
December 31, 2000

OTHER WATER SYSTEM INFORMATION

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities, Duval

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

1. Present ERC's * that system can efficiently ser	2,805
2. Maximum number of ERC's * which can be serv	2,805
3. Present system connection capacity (in ERC's *) using existing lines.	2,805
4. Future system connection capacity (in ERC's *) upon service area buildout	2,805
5. Estimated annual increase in ERC's *.	Unknown at this time
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A
7. Attach a description of the fire fighting facilities. approx. 78 hydrants & including fire well and lines to Regency Square Mall	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this syste	None
9. When did the company last file a capacity analysis report with the DEP?	None
10. If the present system does not meet the requirements of DEP rules: 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 or other DEP?	N/A N/A N/A No
11. Department of Environmental Protection ID #	2160943
12. Water Management District Consumptive Use Permit #	2031-0063NRM2
a. Is the system in compliance with the requirements of the CUP?	Yes
b. If not, what are the utility's plans to gain compliance?	N/A

* An ERC is determined based on the calculation on the bottom of Page W-13

WASTEWATER OPERATION SECTION

YEAR OF REPORT
December 31, 2000

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO.	ACCOUNT NAME	REF. PAGE	UTILITY
(a)	(b)	(c)	(d)
101	Utility Plant in Service	S-4(b)	\$ 1,822,038
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	819,790
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,464,390
252	Advances for Construction	F-20	
	Subtotal		(462,142)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	621,609
	Subtotal		159,467
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		83,060
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 242,527
	UTILITY OPERATING INCOME	S-3	\$ 24,899
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		10.27 %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

YEAR OF REPORT
December 31, 2000

UTILITY NAME: Regency Utilities, Inc.
SYSTEM NAME / COUNTY: Regency Utilities / Duval

WASTEWATER OPERATING STATEMENT

ACCT. NO.	(a)	ACCOUNT NAME	(b)	REF. PAGE	(c)	UTILITY	(d)
400	UTILITY OPERATING INCOME			S-9		\$ 763,935	
530	Less: Guaranteed Revenue and AFPI			S-9			
	Net Operating Revenues					763,935	
401	Operating Expenses			S-10(a)		664,479	
403	Depreciation Expense			S-6(a)		59,592	
	Less: Amortization of CIAC			S-8(a)		(50,466)	
	Net Depreciation Expense					9,126	
406	Amortization of Utility Plant Acquisition Adjustment			F-7			
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)			F-8			
408	Taxes Other Than Income					34,377	
408.10	Utility Regulatory Assessment Fee					25,874	
408.11	Property Taxes					4,266	
408.12	Payroll Taxes					914	
408.13	Other Taxes & Licenses					65,431	
409.1	Income Taxes			F-16			
410.10	Deferred Federal Income Taxes						
410.11	Deferred State Income Taxes						
411.10	Provision for Deferred Income Taxes - Credit						
412.10	Investment Tax Credits Deferred to Future Periods						
412.11	Investment Tax Credits Restored to Operating Income						
	Utility Operating Expenses					739,036	
	Utility Operating Income					24,899	
	Add Back:						
469	Guaranteed Revenue (and AFPI)						
413	Income From Utility Plant Leased to Others						
414	Gains (Losses) From Disposition of Utility Property						
420	Allowance for Funds Used During Construction						
	Total Utility Operating Income					\$ 24,899	

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, / Duval

YEAR OF REPORT
 December 31, 2000

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	INTANGIBLE PLANT (g)	COLLECTION PLANT (h)	SYSTEM PUMPING PLANT (i)	TREATMENT AND DISPOSAL PLANT (j)	RECLAIMED WASTEWATER TREATMENT PLANT (k)	RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	400						
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		31,388					
362	Special Collecting Structures		954,354					
363	Services to Customers		26,347					
364	Flow Measuring Devices		47,489					
365	Flow Measuring Installations		3,165					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			142,345				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment			611,813	454			737
390	Office Furniture & Equipment							
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							71
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$ 400	\$ 1,062,743	\$ 755,621	\$ 454	\$ -	\$ -	\$ 2,820

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, / Duval

YEAR OF REPORT
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	400			400
353	Land and Land Rights	623	840		1,463
354	Structure and Improvements				
355	Power Generation Equipment	0			
360	Collection Sewers - Force	31,388			31,388
361	Collection Sewers - Gravity	954,354			954,354
362	Special Collecting Structures	26,347			26,347
363	Services to Customers	47,489			47,489
364	Flow Measuring Devices	3,165			3,165
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	142,159	186		142,345
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	612,267			612,267
390	Office Furniture & Equipment	737			737
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	2,012			2,012
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment	71			71
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Wastewater Plant		\$ 1,821,012	\$ 1,026	\$ -	\$ 1,822,038

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises	40	%	2.50 %
354	Structure and Improvements		%	%
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	35	%	2.86 %
361	Collection Sewers - Gravity	35	%	2.86 %
362	Special Collecting Structures	15	%	6.67 %
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices	15	%	6.67 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	15	%	6.67 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	30	%	3.33 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment		%	%
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment		%	%
395	Power Operated Equipment		%	%
396	Communication Equipment	15	%	6.67 %
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Regency Utilities, Inc.
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	230	10		10
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	3,837	896		896
361	Collection Sewers - Gravity	323,710	27,284		27,284
362	Special Collecting Structures	23,869	1,757		1,757
363	Services to Customers	8,617	1,356		1,356
364	Flow Measuring Devices	(7,951)	211		211
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	57,558	6,751		6,751
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	349,890	21,165		21,165
390	Office Furniture & Equipment	291	24		24
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	412	133		133
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment	(285)	5		5
397	Miscellaneous Equipment				
398	Other Tangible Plant	20	-		
Total Depreciable Wastewater Plant in Service		\$ 760,198	\$ 59,592	\$ -	\$ 59,592

* Specify nature of transaction.
 Use () to denote reversal entries.

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f+k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises					240
354	Structure and Improvements					
355	Power Generation Equipment					
360	Collection Sewers - Force					4,733
361	Collection Sewers - Gravity					350,994
362	Special Collecting Structures					25,626
363	Services to Customers					9,973
364	Flow Measuring Devices					(7,740)
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					64,309
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment(1)			20		371,075
390	Office Furniture & Equipment					315
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					545
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment					(280)
397	Miscellaneous Equipment					
398	Other Tangible Plant			(20)		(20)
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 819,790

Note (1): Reclass to proper account

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, /Duval

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WASTEWATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
N/A		\$ -	\$ -
Total Credits			N/A

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 571,143
Debits during year:	
Accruals charged to Account	50,466
Other Debits (specify):	
Total debits	50,466
Credits during year (specify):	
Total credits	
Balance end of year	\$ 621,609

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	39	67	\$ 21,496
522.2	Commercial Revenues	205	209	332,804
522.3	Construction Revenues	18	-	2,804
522.4	Revenues From Public Authorities	2	2	22,942
522.5	Multiple Family Dwelling Revenues (Units)	54	54	383,837
522	Total Measured Revenues	318	332	763,883
523	Revenues From Public Authorities			
524	Revenues From Other Systems			52
525	Interdepartmental Revenues			
	Total Wastewater Sales	318	332	\$ 763,935
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ <u>763,935</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Regency Utilities, Inc.
 SYSTEM NAME / COUNTY: Regency Utilities, / Duval

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WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 9,956	\$ 2,773	\$ -	\$ 7,165	\$ 18	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	32,731						
704	Employee Pensions and Benefits	6,018						
710	Purchased Sewage Treatment	387,816					387,816	
711	Sludge Removal Expense				722			
715	Purchased Power	972						
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies	6,665	1,064	31	1,260	1,811	15	
731	Contractual Services - Engineering	6,303	6,303					
732	Contractual Services - Accounting	12,065						
733	Contractual Services - Legal	1,233						
734	Contractual Services - Mgt. Fees	26,277						
735	Contractual Services - Testing							
736	Contractual Services - Other	123,795	700	15,742	4,360	1,493		
741	Rental of Building/Real Property	5,849						
742	Rental of Equipment							
750	Transportation Expense	4,051						
756	Insurance - Vehicle	759						
757	Insurance - General Liability	333						
758	Insurance - Workmens Comp.	484						
759	Insurance - Other	961						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense	469						
775	Miscellaneous Expenses	37,742						
	Total Wastewater Utility Expenses	\$ 664,479	\$ 10,840	\$ 15,773	\$ 13,507	\$ 3,322	\$ 387,831	\$ -

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		32,731				
704	Employee Pensions and Benefits		6,018				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		250				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies	1,828	656				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		12,065				
733	Contractual Services - Legal		1,233				
734	Contractual Services - Mgt. Fees	305	25,972				
735	Contractual Services - Testing						
736	Contractual Services - Other		101,500				
741	Rental of Building/Real Property		5,849				
742	Rental of Equipment						
750	Transportation Expense		4,051				
756	Insurance - Vehicle		759				
757	Insurance - General Liability		333				
758	Insurance - Workmens Comp.		484				
759	Insurance - Other		961				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	469					
775	Miscellaneous Expenses		37,742				
	Total Wastewater Utility Expenses	\$ 2,602	\$ 230,604	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Regency Utilities, Inc.
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CALCULON OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	67	67
5/8"	Displacement	1.0	139	139
3/4"	Displacement	1.5		
1"	Displacement	2.5	19	48
1 1/2"	Displacement or Turbine	5.0	20	100
2"	Displacement, Compound or Turbine	8.0	71	568
3"	Displacement	15.0	7	105
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	7	175
4"	Turbine	30.0		
6"	Displacement or Compound	50.0	3	150
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>1352</u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:	$\left(\frac{175,758,000}{\text{(total gallons purchased) (1)}} / 365 \text{ days} \right) / 280 \text{ gpd} = \underline{1,720}$
Note: The Company purchases treatment from the City of Jacksonville	

UTILITY NAME: Regency Utilities, Inc.
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WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A(3)		
Basis of Permit Capacity (1)	N/A(3)		
Manufacturer	N/A(3)		
Type (2)	N/A(3)		
Hydraulic Capacity	N/A(3)		
Average Daily Flow	481,529		
Total Gallons of Wastewater Treated	175,758,000		
Method of Effluent Disposal	Purchased Sewage City of Jacksonville		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the City of Jacksonville plant: therefore, permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

UTILITY NAME: Regency Utilities, Inc.
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OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve.	<u>1,720</u>
2. Maximum number of ERC's * which can be served.	<u>2,072</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,720</u>
4. Future system connection capacity (in ERC's *) upon service area buildo	<u>2,072</u>
5. Estimated annual increase in ERC'	<u>Unknown at this time</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach 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?	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the D	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order othe DE	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>N/A</u>

* An ERC is determined based on the calculation on the bottom of Page S-11