

# CLASS "A" OR "B"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

OF

**Regency Utilities, Inc.**

Exact Legal Name of Respondent

**197-W/143-S**

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



**RECEIVED**

APR 27 2000

Florida Public Service Commission  
Division of Water and Wastewater

PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 1999**

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DIVISION OF  
WATER AND SEWER  
Do Not Remove from this Office

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

JAMES L. CARLSTEDT, C.P.A.  
CHRISTINE R. CHRISTIAN, C.P.A.  
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ROBERT H. JACKSON, C.P.A.  
ROBERT C. NIXON, C.P.A.  
HOLLY M. TOWNER, C.P.A.  
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April 14, 2000

Officers and Directors  
Regency Utilities, Inc.

We have compiled the 1999 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

## 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, 1999

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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>( X ) | NO<br>( ) | 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, 1999
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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.

<b>YEAR OF REPORT</b> December 31, 1999
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**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.

**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.**

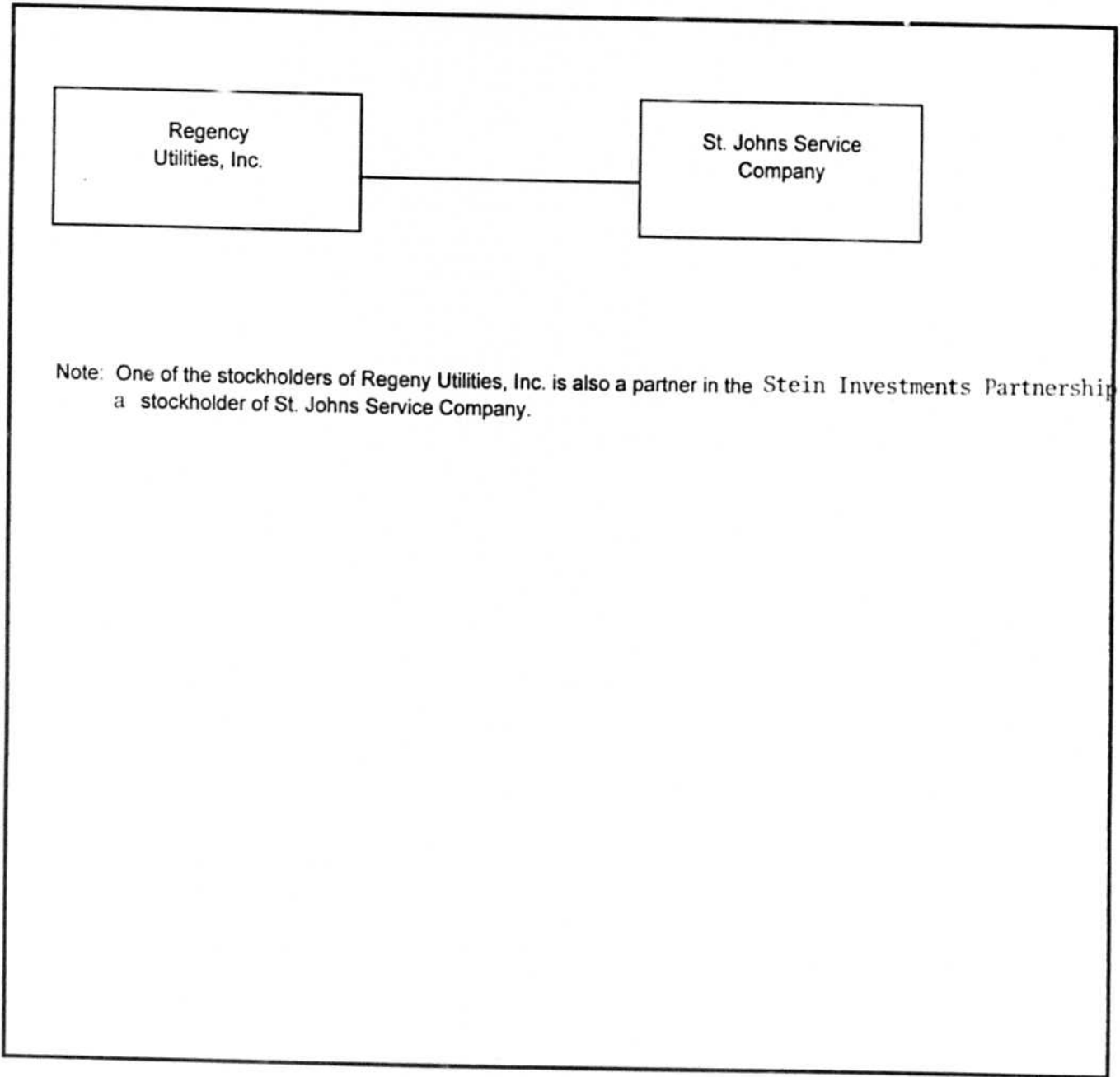
- (A) The Company was organized in 1972 to provide water and sewer service to Regency Square Shopping Center and nearby areas.
- (B) Water and sewer service only.
- (C) Provide adequate service and a fair return to Company stockholders.
- (D) Water and sewer divisions only.
- (E) The Company's service 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) None

UTILITY NAME: Regency Utilities, Inc.

**YEAR OF REPORT**  
December 31, 1999

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/99

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 Stein Investments Partnership, a stockholder of St. Johns Service Company.

UTILITY NAME: Regency Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 1999
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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.			
<b>NAME (a)</b>	<b>TITLE (b)</b>	<b>% OF TIME SPENT AS OFFICER OF UTILITY (c)</b>	<b>OFFICERS COMPENSATION (d)</b>
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.			
<b>NAME (a)</b>	<b>TITLE (b)</b>	<b>NUMBER OF DIRECTORS MEETINGS ATTENDED (c)</b>	<b>DIRECTORS COMPENSATION (d)</b>
R. L. Stein	Director	4	\$ 13,594
R. W. Stein	Director	4	\$ 13,594
M. E. Stein, Jr.	Director	4	\$ 13,594

UTILITY NAME: Regency Utilities, Inc.

**YEAR OF REPORT**  
December 31, 1999

**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	\$ 68,064	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, 1999

**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)
Joan Stein	Partner	Partner	Regency Group Jacksonville, Florida
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, 1999

**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.

<b>YEAR OF REPORT</b> December 31, 1999
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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:
 

<ul style="list-style-type: none"> <li>- management, legal and accounting services</li> <li>- computer services</li> <li>- engineering &amp; construction services</li> <li>- repairing and servicing of equipment</li> </ul>	<ul style="list-style-type: none"> <li>- material and supplies furnished</li> <li>- leasing of structures, land and equipment</li> <li>- rental transactions</li> <li>- sale, purchase or transfer of various products</li> </ul>
---	---

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	\$ 68,064
R. L. Stein	Management	1988	P	\$ 47,604
M. E. Stein, Jr.	Management	1988	P	\$ 47,604
R. W. Stein	Management	1988	P	\$ 47,604



UTILITY NAME: Regency Utilities, Inc.

<b>YEAR OF REPORT</b> December 31, 1999
--

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

- |  |   |
|--|---|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>- purchase, sale or transfer of equipment.</li> <li>- purchase, sale or transfer of land and structures.</li> <li>- purchase, sale or transfer of securities.</li> <li>- noncash transfers of assets.</li> <li>- noncash dividends other than stock dividends.</li> <li>- writeoff of bad debts or loans.</li> </ul> | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item (column (c) - column (d)).</li> <li>(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.</li> </ul> |
|--|---|

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**

## COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,189,791	\$ 4,154,421
108-110	Less: Accumulated Depreciation and Amortization	F-8	(1,492,378)	(1,375,848)
Net Plant			2,697,413	2,778,573
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			2,697,413	2,778,573
<b>OTHER PROPERTY AND INVESTMENTS</b>				
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				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		57,130	51,953
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	103,394	95,147
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		1,834	1,467
161	Stores Expense			
162	Prepayments		4,704	943
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			167,062	149,510

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	<b>DEFERRED DEBITS</b>			
181	Unamortized Debt Discount & Expense	F-13	\$ 602	\$ 851
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14		
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	<b>Total Deferred Debits</b>		<b>602</b>	<b>851</b>
	<b>TOTAL ASSETS AND OTHER DEBITS</b>		<b>\$ 2,865,077</b>	<b>\$ 2,928,934</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

## COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
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	(921,209)	(926,278)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>559,591</b>	<b>554,522</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	410,472	445,560
<b>Total Long Term Debt</b>			<b>410,472</b>	<b>445,560</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		88,536	57,430
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	5,681	10,229
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		6,775	5,810
236	Accrued Taxes	W/S-3	56,148	50,266
237	Accrued Interest	F-19	10,116	10,144
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		2,480
<b>Total Current and Accrued Liabilities</b>			<b>167,256</b>	<b>136,359</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	(c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits (Contributed Taxes)	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	2,985,450	2,958,696
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	1,257,692	1,166,203
Total Net C.I.A.C.			1,727,758	1,792,493
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
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				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 2,865,077</b>	<b>\$ 2,928,934</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 988,831	\$ 1,119,232
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			988,831	1,119,232
401	Operating Expenses	F-3(b)	887,021	922,829
403	Depreciation Expense	F-3(b)	33,047	138,588
	Less: Amortization of CIAC	F-22		(106,478)
Net Depreciation Expense			33,047	32,110
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	109,799	115,798
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			1,029,867	1,070,737
Net Utility Operating Income			(41,036)	48,495
469/530	Add Back: Guaranteed 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)]			(41,036)	48,425

\* 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)
\$ 360,754	\$ 758,478	N/A
360,754	758,478	-
265,662	657,167	
78,502	60,086	
(56,092)	(50,386)	
22,410	9,700	-
49,947	65,851	
338,019	732,718	
22,735	25,760	
	(70)	
22,735	25,690	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)]			\$ (41,036)	\$ 48,425
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		30	32
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(1,547)	(255)
Total Other Income and Deductions			(1,517)	(223)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	45,946	42,884
428	Amortization of Debt Discount & Expense	F-13	249	249
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			46,195	43,133
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(88,748)	5,069

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	\$ 2,365,683	\$ 1,821,012
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	732,180	760,198
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	1,521,060	1,464,390
252	Advances for Construction	F-20		
Subtotal			112,443	(403,576)
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	686,549	571,143
Subtotal			798,992	167,567
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		33,208	82,146
	Other (Specify):			
	Prepaid capacity charges		1,838	
RATE BASE			\$ 834,038	\$ 249,713
NET UTILITY OPERATING INCOME			\$ 22,735	\$ 25,690
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			2.73 %	10.29 %

## 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**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (1) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (d)(3)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ 557,057	56.19 %	12.73 %	7.15 %
Preferred Stock		%	-	%
Long Term Debt	428,016	43.17 %	9.75 %	4.2091 %
Customer Deposits	6,293	0.64 %	6.00 %	0.0384 %
Tax Credits - Zero Cost		%	-	%
Tax Credits - Weighted Cost		%	-	%
Deferred Income Taxes		%	-	%
Other (Explain)		%	-	%
Notes Payable - Assoc Co		%	%	%
<b>Total</b>	<b>\$ 991,365</b>	<b>100.00 %</b>		<b>11.40 %</b>

- (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	\$ 2,365,683	\$ 1,821,012	N/A	\$ 4,186,695
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress	1,203	1,893		3,096
106	Completed Construction Not Classified				
<b>Total Utility Plant</b>		<b>\$ 2,366,886</b>	<b>\$ 1,822,905</b>	<b>N/A</b>	<b>\$ 4,189,791</b>

**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	\$ -	\$ -	\$ -	\$ -
<b>Total Plant Acquisition Adjustment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
<b>Total Accumulated Amortization</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Acquisition Adjustments</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

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	\$ 664,592	\$ 711,256	N/A	\$ 1,375,848
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	78,502	60,086		138,588
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____				
Salvage				
Other Credits (specify):				
_____				
Total credits	78,502	60,086		138,588
Debits during year:				
Book cost of plant retired	(10,914)	(11,144)		(22,058)
Cost of removal				
Other debits (specify)				
_____				
Total debits	(10,914)	(11,144)		(22,058)
Balance end of year	\$ 732,180	\$ 760,198	N/A	\$ 1,492,378

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.

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**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	\$ -	\$ -
<b>Total Investment In Associated Companies</b>		\$ -
UTILITY INVESTMENTS (ACCT. 124): N/A	\$ -	\$ -
<b>Total Utility Investments</b>		\$ -
OTHER INVESTMENTS (ACCT. 125): N/A	\$ -	\$ -
<b>Total Other Investments</b>		\$ -
SPECIAL FUNDS (ACCTS 126 & 127) N/A	\$ -	\$ -
<b>Total Special Funds</b>		\$ -



**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)
<b>CUSTOMER ACCOUNTS RECEIVABLE (Account 141):</b>		
Combined Water & Wastewater	\$ 103,319	
Other	75	
Total Customer Accounts Receivable		\$ 103,394
<b>OTHER ACCOUNTS RECEIVABLE (Acct. 142):</b>		
N/A	\$ -	
Total Other Accounts Receivable		
<b>NOTES RECEIVABLE (Acct. 144):</b>		
N/A	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		103,394
<b>ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):</b>		
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	\$	103,394

UTILITY NAME: Regency Utilities, Inc.

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**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.

<b>YEAR OF REPORT</b> December 31, 1999
--

**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	\$ 602
Total Unamortized Debt Discount and Expense	\$ 249	\$ 602
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	\$ -

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): N/A	\$ -	\$ -
Total Deferred Rate Case Expense	\$ -	\$ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): N/A	\$ -	\$ -
Total Other Deferred Debits	None	None
REGULATORY ASSETS (Class A Utilities: Account 186.3): N/A	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	<u>None</u>	<u>None</u>

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
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
<b>PREFERRED STOCK</b>		
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)	\$ (926,278)
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	5,069
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	(921,209)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	_____
	Total Retained Earnings (Deficit)	\$ (921,209)

Notes to Statement of Retained Earnings:

UTILITY NAME: Regency Utilities, Inc.

**YEAR OF REPORT**  
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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	\$ -

**OTHER LONG TERM DEBT  
ACCOUNT 224**

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)	
SunTrust Bank of North Florida (Issued - 05/29/97 & Maturity - 05/29/02)	9.75 %	Fixed	\$ 410,472
Total			\$ 410,472

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

**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)	\$ 5,681
Total	\$ 5,681



**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	\$ 363	427	\$ 42,663	\$ 42,691	\$ 335
N/P - Trust B - Estate of Martin E. Stein	9,781	427			9,781
Total Account No. 237.1	10,144		42,663	42,691	10,116
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
Customer Deposits	-	427	221	221	-
Total Account 237.2	-		221	221	
Total Account 237 (1)	\$ 10,144		\$ 42,884	\$ 42,912	\$ 10,116
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 42,884		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 42,884		

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION (a)	BALANCE END OF YEAR (b)
N/A	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
N/A	\$ -		\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$ -	\$ -

\* Report advances separately by reporting group, designating water or wastewater in column (a)

UTILITY NAME: Regency Utilities, Inc.

**YEAR OF REPORT**  
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**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	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ -

**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	\$ 1,495,988	\$ 1,462,708	N/A	\$ 2,958,696
Add credits during year:	33,245	8,648		41,893
Less debits charged during (1)	(8,173)	(6,966)		(15,139)
Total Contributions In Aid of Construction	\$ 1,521,060	\$ 1,464,390	\$ -	\$ 2,985,450

**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	\$ 638,480	\$ 527,723	N/A	\$ 1,166,203
Debits during year:	56,092	50,386		106,478
Credits during year (specify): (1)	8,023	6,966		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 686,549	\$ 571,143		\$ 1,257,692

Note (1): CIAC property retirements and related amortization.

**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	F-3 (c)	\$ 5,069
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		\$ 5,069
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**  
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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)	\$ 2,365,683
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	732,180
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	1,521,060
252	Advances for Construction	F-20	
	Subtotal		112,443
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	686,549
	Subtotal		798,992
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		33,208
	Other (Specify):		
	Prepaid capacity charges		1,838
	WATER RATE BASE		\$ 834,038
	UTILITY OPERATING INCOME	W-3	\$ 22,735
	Achieved Rate of Return (Water Operating Income/Water Rate Base)		2.73 %

- 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	\$ 360,754
469	Less: Guarenteed Revenue and AFPI	W-9	
	Net Operating Revenues		360,754
401	Operating Expenses	W-10(a)	265,662
403	Depreciation Expense	W-6(a)	78,502
	Less: Amortization of CIAC	W-8(a)	(56,092)
	Net Depreciation Expense		22,410
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		16,234
408.11	Property Taxes		29,687
408.12	Payroll Taxes		2,939
408.13	Other Taxes & Licenses		1,087
408	Total Taxes Other Than Income		49,947
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		338,019
	Utility Operating Income		22,735
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		\$ 22,735

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

YEAR OF REPORT  
 December 31, 1999

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				
304	Structure and Improvements	310,372			310,372
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	219,425			219,425
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	709,129	1,827	6,127	704,829
333	Services	194,285	22,154	921	215,518
334	Meters and Meter Installations	134,722	15,852	2,721	147,853
335	Hydrants	101,434	1,930	975	102,389
339	Other Plant / Miscellaneous Equipment	161,770	915		162,685
340	Office Furniture and Equipment	1,464	385	170	1,679
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	3,506	738		4,244
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 2,332,796	\$ 43,801	\$ 10,914	\$ 2,365,683

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, 1999

WATER UTILITY PLANT MATRIX

ACCT. NO.	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			310,372			
304	Structure and Improvements	310,372					
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	219,425		219,425			
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				704,829	
333	Services	215,518				215,518	
334	Meters and Meter Installations	147,853				147,853	
335	Hydrants	102,389				102,389	
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	\$ 1,422	\$ 855,356	\$ 15,818	\$ 1,487,164	\$ 5,923

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

**YEAR OF REPORT**  
**December 31, 1999**

**BASIS FOR WATER 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)
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, 1999

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	689	36		36
304	Structure and Improvements	28,872	10,346		10,346
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	6,612	7,873		7,873
308	Infiltration Galleries and Tunnels				
309	Supply Mains	977	459		459
310	Power Generation Equipment	16,878	2,936		2,936
311	Pumping Equipment	136,593	12,309		12,309
320	Water Treatment Equipment	(3,530)	2,259		2,259
330	Distribution Reservoirs and Standpipes	26,349	5,130		5,130
331	Transmission and Distribution	201,376	17,613		17,613
333	Services	29,294	5,164		5,164
334	Meters and Meter Installations	83,530	6,305		6,305
335	Hydrants	33,935	2,302		2,302
339	Other Plant / Miscellaneous Equipment	100,411	5,412		5,412
340	Office Furniture and Equipment	678	100		100
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	1,928	258		258
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 664,592	\$ 78,502	\$ -	\$ 78,502

\* 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, 1995

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)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					725
304	Structure and Improvements					39,218
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					14,485
308	Infiltration Galleries and Tunnels					
309	Supply Mains					1,436
310	Power Generation Equipment					19,814
311	Pumping Equipment					148,902
320	Water Treatment Equipment					(1,271)
330	Distribution Reservoirs and Standpipes					31,479
331	Transmission and Distribution	(6,127)			(6,127)	212,862
333	Services	(921)			(921)	33,537
334	Meters and Meter Installations	(2,721)			(2,721)	87,114
335	Hydrants	(975)			(975)	35,262
339	Other Plant / Miscellaneous Equipment					105,823
340	Office Furniture and Equipment	(170)			(170)	608
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					2,186
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (10,914)	\$ -	\$ -	\$ (10,914)	\$ 732,180

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

**YEAR OF REPORT**  
**December 31, 1999**

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 1,495,988
Add credits during year: Contributions Received From Capacity, Capacity, Main Extensionand Customer Connection Charges		8,148
Contributions received from Developer or Contractor Agreements in cash or property	W-8(a)  W-8(b)	25,097
Total Credits		33,245
Less debits charged during the year (All debits charged during the year must be explained below) (1)		(8,173)
Total Contributions In Aid of Construction		\$ 1,521,060

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

Note (1): Relates to CIAC property retired totalling \$8,023 and a capacity charge overpayment refund of \$150.

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

**YEAR OF REPORT**  
**December 31, 1999**

**WATER 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)
Capacity charges per ERC	7.57 ERC's	\$ 367.50	\$ 2,783
Meter fees: 5/8 x 3/4"	39	90.00	3,510
1"	3	200.00	600
1 1/2"	1	275.00	275
2"	2	490.00	980
Total Credits			\$ 8,148

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 638,480
Debits during year:	
Accruals charged to Account	56,092
Other Debits (specify):	
Total debits	56,092
Credits during year (specify):	
CIAC property retired	8,023
Total credits	8,023
Balance end of year	\$ 686,549



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

YEAR OF REPORT  
 December 31, 1999

**WATER CIAC SCHEDULE "B"**

**ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
Mains, services & hydrants	Property	24,160
Cost of service	Cash	937
<b>Total Credits</b>		\$ <u>25,097</u>

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

YEAR OF REPORT  
 December 31, 1999

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	3	39	\$ 3,303
461.2	Metered Sales to Commercial Customers	219	219	161,368
461.3	Metered Sales to Construction Customers	22	23	2,763
461.4	Metered Sales to Public Authorities	3	3	14,933
461.5	Metered Sales to Multiple Family Dwellings	4	54	79,320
	Total Metered Sales	251	338	261,687
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	182	184	27,400
	Total Fire Protection Revenue	182	184	27,400
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	39	41	71,619
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	472	563	360,706
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			48
	Total Other Water Revenues			\$ 48
	Total Water Operating Revenues			\$ 360,754

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 33,109	\$ 1,142	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders	13,093		
604	Employee Pensions and Benefits	6,495		
610	Purchased Water	18,034	18,034	
615	Purchased Power	40,001		
616	Fuel for Power Purchased	207		
618	Chemicals	15,763		
620	Materials and Supplies	7,626	2	
631	Contractual Services - Engineering	2,897		
632	Contractual Services - Accounting	7,425		
633	Contractual Services - Legal	266		
634	Contractual Services - Mgt. Fees	19,011		
635	Contractual Services - Testing			
636	Contractual Services - Other	76,305	48,790	
641	Rental of Building/Real Property	5,754		
642	Rental of Equipment	9		
650	Transportation Expense	3,318		
656	Insurance - Vehicle	586		
657	Insurance - General Liability	226		
658	Insurance - Workmens Comp.	1,099		
659	Insurance - Other	1,123		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	(89)		
675	Miscellaneous Expenses	13,404		
Total Water Utility Expenses		\$ 265,662	\$ 67,968	

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 15,975	\$ 256	\$ 9,291	\$ 1,876	\$ 4,569	\$ -
					13,093
					6,495
39,751					250
207					
6,099	9,664				
2,540	1,145	632	1,600	1,563	144
315	2,582				
					7,425
					266
				305	18,706
3,211	7,711	51	16,542		
				5,754	
					9
					3,318
					586
					226
					1,099
					1,123
				(89)	
					13,404
\$ 68,098	\$ 21,358	\$ 9,974	\$ 20,018	\$ 12,102	\$ 66,144

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

YEAR OF REPORT  
 December 31, 1999

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, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	10	29,229		29,239	33,525
February	5	26,340		26,345	25,927
March	25	34,194		34,219	35,771
April	82	33,403		33,485	26,201
May	34	37,734		37,768	37,158
June	129	35,181		35,310	49,192
July	35	34,952		34,987	35,476
August	117	36,985		37,102	36,387
September	94	32,759		32,853	34,477
October	88	31,831		31,919	32,408
November	29	29,757		29,786	29,469
December	7	29,398		29,405	31,940
Total for year	655	391,763	N/A	392,418	407,931

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

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well No. 1	551gpm	.304mgd	Well - Floridan Aquifer
Well No. 2	331gpm	.220mgd	
Well No. 3	1,500gpm	.546mgd	
Well No. 4 (Fire well flow only)	150gpm	-	

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

**YEAR OF REPORT**  
**December 31, 1999**

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

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

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

**YEAR OF REPORT**  
**December 31, 1999**

**CALCULATON OF THE WATER 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	39	39
5/8"	Displacement	1.0	172	172
3/4"	Displacement	1.5		
1"	Displacement	2.5	39	98
1 1/2"	Displacement or Turbine	5.0	25	125
2"	Displacement, Compound or Turbine	8.0	83	664
3"	Displacement	15.0		
3"	Compound	16.0	10	160
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				1,633

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

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:

$$ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$$

ERC Calculation:	
ERC =	407,931 gallons, divided by
	350 gallons per day
	<u>365 days</u>
	3,193 ERC's

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

YEAR OF REPORT  
 December 31, 1999

OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's \* that system can efficiently ser 3,193
2. Maximum number of ERC's \* which can be serv 3,693
3. Present system connection capacity (in ERC's \*) using existing lines. 3,193
4. Future system connection capacity (in ERC's \*) upon service area buildout. 3,693
5. Estimated annual increase in ERC's \* . Unknown at this time
6. Is the utility required to have fire flow capacity? No  
 If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. approx. 76 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 p'ant upgrade necessary to meet the DEP rules. N/A
  - b. Have these plans been approved by DEP N/A
  - c. When will construction begin N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order othe DEP? 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 bsd on the calculation on the bottom of Page W-13



**WASTEWATER  
OPERATION  
SECTION**



**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(b)	\$ 1,821,012
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	760,198
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	1,464,390
252	Advances for Construction	F-20	
	Subtotal		(403,576)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	571,143
	Subtotal		167,567
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		82,146
	Other (Specify):		
	WASTEWATER RATE BASE		\$ 249,713
	UTILITY OPERATING INCOME	S-3	\$ 25,690
	Achieved Rate of Return (Wastewater Operating Income / Wastewater Rate Base)		10.29 %

- 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.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 758,478
530	Less: Guarenteed Revenue and AFPI	S-9	
	Net Operating Revenues		758,478
401	Operating Expenses	S-10(a)	657,167
403	Depreciation Expense	S-6(a)	60,086
	Less: Amortization of CIAC	S-8(a)	(50,386)
	Net Depreciation Expense		9,700
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		34,132
408.11	Property Taxes		26,328
408.12	Payroll Taxes		4,304
408.13	Other Taxes & Licenses		1,087
408	Total Taxes Other Than Income		65,851
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		732,718
	Utility Operating Income		25,760
469	Add Back: Guarenteed Revenue (and AFPI)		
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		\$ 25,690

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

YEAR OF REPORT  
 December 31, 1999

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			623
354	Structure and Improvements				
355	Power Generation Equipment	0			
360	Collection Sewers - Force	31,388			31,388
361	Collection Sewers - Gravity	959,456	1,514	6,616	954,354
362	Special Collecting Structures	26,347			26,347
363	Services to Customers	41,157	6,682	350	47,489
364	Flow Measuring Devices	3,450	2,796	3,081	3,165
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	142,162	(3)		142,159
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		612,267
390	Office Furniture & Equipment	564	173		737
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	1,275	737		2,012
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment	1,097	71	1,097	71
397	Miscellaneous Equipment				
398	Other Tangible Plant				
	Total Wastewater Plant	\$ 1,819,732	\$ 12,424	\$ 11,144	\$ 1,821,012

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, 1995

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises	400						
353	Land and Land Rights			623				
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		31,388					
361	Collection Sewers - Gravity		954,354					
362	Special Collecting Structures		26,347					
363	Services to Customers		47,489					
364	Flow Measuring Devices		3,165					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			142,159				
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							
397	Miscellaneous Equipment							71
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 400	\$ 1,062,743	\$ 754,595	\$ 454	\$ -	\$ -	\$ 2,820

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.  
 SYSTEM NAME / COUNTY: Regency Utilities, / Duval

YEAR OF REPORT  
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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	220	10		10
354	Structure and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	2,940	897		897
361	Collection Sewers - Gravity	303,048	27,278		27,278
362	Special Collecting Structures	22,112	1,757		1,757
363	Services to Customers	7,676	1,291		1,291
364	Flow Measuring Devices	(4,971)	101		101
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs	50,291	7,267		7,267
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	328,753	21,137		21,137
390	Office Furniture & Equipment	253	38		38
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	302	110		110
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment	632	180		180
397	Miscellaneous Equipment				
398	Other Tangible Plant		20		20
Total Depreciable Wastewater Plant in Service		\$ 711,256	\$ 60,086	\$ -	\$ 60,086

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



UTILITY NAME Regency Utilities, Inc.

SYSTEM NAME / COUNTY: Regency Utilities, / Duval

YEAR OF REPORT  
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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					23
354	Structure and Improvements					
355	Power Generation Equipment					3,837
360	Collection Sewers - Force					323,710
361	Collection Sewers - Gravity	(6,616)			(6,616)	
362	Special Collecting Structures					23,869
363	Services to Customers	(350)			(350)	8,617
364	Flow Measuring Devices	(3,081)			(3,081)	(7,951)
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					57,558
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
390	Office Furniture & Equipment					291
391	Transportation Equipment					
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					412
394	Laboratory Equipment					
395	Power Operated Equipment					
396	Communication Equipment	(1,097)			(1,097)	(285)
397	Miscellaneous Equipment					
398	Other Tangible Plant					20
Total Depreciable Wastewater Plant in Service		(11,144)			(11,144)	760,198

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 1,462,708
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	8,648
Total Credits		8,648
Less debits charged during the year (All debits charged during the year must be explained below) (1)		6,966
Total Contributions In Aid of Construction		\$ 1,464,390

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

Note(1): CIAC property retired

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

**YEAR OF REPORT**  
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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	\$ 527,723
Debits during year:	
Accruals charged to Account	50,386
Other Debits (specify):	
Total debits	50,386
Credits during year (specify):	
Retirement of CIAC property	6,966
Total credits	
Balance end of year	\$ 571,143



**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
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	3	39	\$ 9,389
522.2	Commercial Revenues	207	205	358,416
522.3	Construction Revenues	4	18	2,673
522.4	Revenues From Public Authorities	2	2	32,134
522.5	Multiple Family Dwelling Revenues (Units)	54	54	355,818
522	Total Measured Revenues	270	318	758,430
523	Revenues From Public Authorities			
524	Revenues From Other Systems			48
525	Interdepartmental Revenues			
	Total Wastewater Sales	270	318	\$ 758,478
<b>OTHER WASTEWATER REVENUES</b>				
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.

UTILITY NAME: Regency Utilities, Inc.  
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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>758,478</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	\$ 15,349	\$ 2,046	\$ 570	\$ 10,710	\$ 1,139	\$ 482	\$ 402
703	Salaries and Wages - Officers, Directors and Majority Stockholders	30,549						
704	Employee Pensions and Benefits	6,495						
710	Purchased Sewage Treatment	401,236					401,236	
711	Sludge Removal Expense				713			
715	Purchased Power	963						
716	Fuel for Power Purchased							
718	Chemicals							
720	Materials and Supplies	4,949	518	37	1,254	1,135	164	48
731	Contractual Services - Engineering	6,500	6,500					
732	Contractual Services - Accounting	7,399						
733	Contractual Services - Legal	3,014						
734	Contractual Services - Mgt. Fees	19,011						
735	Contractual Services - Testing	120,395	2,050	13,700	1,855	1,379		300
736	Contractual Services - Other							
741	Rental of Building/Real Property	5,754						
742	Rental of Equipment	39						
750	Transportation Expense	3,162						
756	Insurance - Vehicle	586						
757	Insurance - General Liability	204						
758	Insurance - Workmens Comp.	936						
759	Insurance - Other	1,113						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp -Other							
770	Bad Debt Expense	(89)						
775	Miscellaneous Expenses	29,602						
	Total Wastewater Utility Expenses	\$ 657,167	\$ 11,114	\$ 14,307	\$ 14,532	\$ 3,653	\$ 401,882	\$ 750

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		30,549				
704	Employee Pensions and Benefits		6,495				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		250				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies	1,334	459				
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		7,399				
733	Contractual Services - Legal		3,014				
734	Contractual Services - Mgt. Fees	305	18,706				
735	Contractual Services - Testing		101,111				
736	Contractual Services - Other						
741	Rental of Building/Real Property		5,754				
742	Rental of Equipment		39				
750	Transportation Expense		3,162				
756	Insurance - Vehicle		586				
757	Insurance - General Liability		204				
758	Insurance - Workmens Comp.		936				
759	Insurance - Other		1,113				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp -Other						
770	Bad Debt Expense	(89)					
775	Miscellaneous Expenses		29,602				
	Total Wastewater Utility Expenses	\$ 1,550	\$ 209,379	\$ -	\$ -	\$ -	\$ -



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

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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	39	39
5/8"	Displacement	1.0	156	156
3/4"	Displacement	1.5		
1"	Displacement	2.5	18	45
1 1/2"	Displacement or Turbine	5.0	16	80
2"	Displacement, Compound or Turbine	8.0	70	560
3"	Displacement	15.0	9	135
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				1,340

**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:	$\left( \frac{160,631,352}{\text{(total gallons purchased) (1)}} / 365 \text{ days} \right) / 280 \text{ gpd} = 1.572$
Note: The Company purchases treatment from the City of Jacksonville	

UTILITY NAME: Regency Utilities, Inc.

SYSTEM NAME / COUNTY: Regency Utilities, /Duval

<b>YEAR OF REPORT</b> <b>December 31, 1999</b>
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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	440,086		
Total Gallons of Wastewater Treated	160,631,352		
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.  
SYSTEM NAME / COUNTY: Regency Utilities, /Duval

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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>1,572</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>1,572</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