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REPLY TO CENTRAL FLORIDA OFFICE

April 25, 2008

HAND DELIVERY

MARTIN S. FRIEDMAN, P.A.  
BRIAN J. STREET  
CHRISTIAN W. MARCELLO, OF COUNSEL  
(LICENSED IN NEW YORK ONLY)

RECEIVED-PPSC  
08 APR 25 AM 10:19  
COMMISSION  
CLERK

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

RE: Docket No.: 080113-WS; Application of Regency Utilities, Inc., for Certificates of Authorization for its Water and Wastewater Operations in Duval County, Florida  
Our File No.: 42003.02

Dear Ms. Cole:

The following is the response of Regency Utilities, Inc. (the "Utility") to Staff's March 26, 2008, letter identifying deficiencies and requesting additional information:

DEFICIENCIES:

1. Late Filed Exhibit J. The affidavit that notice of the application was given in accordance with Rule 25-30.030, Florida Administrative Code, by regular mail or personal deliver to each customer of Regency remains to be filed.

**RESPONSE:** The requested affidavit was filed with the Public Service Commission, via its e-filing system, on April 1, 2008.

2. Late Filed Exhibit K. The affidavit that notice of the application was published once a week in a newspaper of general circulation in the territory in accordance with Rule 25-30.030, Florida Administrative Code, remains to be filed.

**RESPONSE:** The requested affidavit was filed with the Public Service Commission, via its e-filing system, on April 8, 2008. As such, April 8, 2008 is the date that Staff's deficiencies were remedied and should be established as the official date of filing.

DOCUMENT NUMBER-DATE

03380 APR 25 08

FPSC-COMMISSION CLERK

ADDITIONAL INFORMATION:

3. Financial Ability. Please provide a copy of the Utility's most recent financial statements in order to verify the Utility's continued financial ability to provide service in accordance with Rule 25-30.034(d), Florida Administrative Code.

**RESPONSE:**

Please refer to the attached Balance Sheet and Profit and Loss statement.

4. Fire Protection. The application indicates that Regency owns and operates a fire protection system serving the mall. According to the system maps, there are three water wells with a line to a fire pump, water storage building, and 10,000 gallon hydro tank. However, there is a comment on the map indicating that the line leaving the hydro tank has been cut. In addition, DEP does not believe that Regency's fire protection system is operational.
- a. Please confirm whether the line from Regency's fire protection hydro tank to the fire lines serving the mall is currently usable for fire protection service.

**RESPONSE:**

Please refer to pages 2-4 of the attached report prepared by engineering consultants Arcadis addressing Regency's fire protection system.

- b. If it is not currently usable, please explain when and under what circumstances the line was cut and how fire protection service to the mall is being provided.

**RESPONSE:**

Please refer to response to 4a.

- c. Please provide a detailed description of the facilities and treatment required to provide fire protection service.

**RESPONSE:**

Please refer to response to 4a.

- d. Please describe the frequency and type of maintenance required for the fire protection system.

**RESPONSE:**

Please refer to response to 4a.

5. Service Provider.

- a. Please describe the number and size of the bulk meters from JEA for water and wastewater service to the mall.

**RESPONSE:**

Please refer to page 4 of the attached report prepared by engineering consultants Arcadis addressing the number and size of bulk meters from JEA for water and wastewater service to the mall.

- b. Please provide a schedule showing the water and wastewater rates JEA charges Regency.

**RESPONSE:**

Please refer to the attached document entitled, "Water and Sewer Rate Document."

- c. Please provide a copy of the most recent 12 months of bills from JEA to Regency for water and wastewater service to the mall.

**RESPONSE:**

Please refer to the attached bills from JEA to Regency Utilities, Inc., from 01/30/07 through 01/03/08.

6. Plant in Service UPIS and Accumulated Depreciation. Please provide a schedule showing the original cost of all utility assets shown in Schedules B-5 and C-5 of Exhibit F to the application, along with the date the assets were placed into service. In addition, please provide a copy of Regency's most recent tax return, including the schedule showing depreciation of utility assets.

**RESPONSE:**

Please refer to the attached documents entitled, "Fire Protection Assets Summary," "Water/Sewer Assets Summary," and "2007 Depreciation and Amortization Report."

Also attached hereto is the Utility's 2006 Tax Return, including the depreciation schedules.

7. Materials and Supplies. Please provide the basis for the Material and Supplies expense shown on Schedules B-9 and C-9 of Exhibit F to the application.

**RESPONSE:**

The basis for the materials and supplies expenses was actual expenses incurred in 2007 for building and equipment repairs as identified on the Utility's 2007 Profit & Loss Statement, escalated by 3% for inflation. In 2007, the Utility's General Ledger indicated that these expenses included such things as asphalt repair, repair/reinstallation of a booster pump motor, services to a jockey pump & press, repairs of a leak to the fire protection system, and the costs of repair/replacement for a 2" irrigation meter. Going forward, it is anticipated that the Utility will incur comparable levels of these types of expenses on an annual basis.

8. Contractual Services. Please provide the basis for the Contractual expenses shown on Schedules B-9 and C-9 of Exhibit F to the application. The basis should include the number of contract employees, number of hours and rate of pay for each contract employee, and a description of services provided by each contract employee.

**RESPONSE:**

The basis for the Contractual Services: Legal and Contractual Services: Other was actual expenses incurred in 2007 identified on the Utility's 2007 Profit & Loss Statement, escalated by 3% for inflation.

In 2007, the Utility's General Ledger indicates that the legal expenses included in the Contractual Services: Legal category were associated with fees for utility easement and regulation issues. Going forward, it is anticipated that the Utility will incur comparable levels of these types of expenses on an annual basis.

The Utility's 2007 General Ledger also indicates that the expenses included in the Contractual Services: Other category were for fire protection services provided by JUM (\$11,700), meter reading (\$5,162.50), monitoring services (\$4,400), consulting

fees (\$550), travel/per diem expenses of consultants (\$25.44). Going forward, it is also expected that the Utility will incur comparable levels of these types of expenses on an annual basis, adjusted by 3% for inflation.

Finally, the Contractual Services: Management Fees is based upon allocations of 2007 contract employee salaries and benefits, computer, office, and general expenses provided by the Utility as identified in the corresponding spreadsheet attachment to this data response. These expenses were escalated by 3% for inflation to determine the 2008 expense amounts included for the Utility in the Special Report. Below is a description of the tasks of each individual and the other expenses allocated to the Utility and the basis for each of the allocation factors used in determining the ultimate cost allocations for these expenses to the Utility.

Regency Utilities is managed by The Regency Group, Inc (TRG). All accounting including bookkeeping, billing, collecting, general ledger maintenance, tax return preparation and general consulting is performed by TRG employees and consultants out of TRG's office located at One Independent Drive, Suite 3120, Jacksonville Florida 32202. Since Regency Utilities does not have employees or office space, a portion of TRG's salary expense and general administrative expense is allocated to Regency Utilities. The allocation percentages are as follows:

Salary Expense:

- S. Curley, Accounting Manager, TRG – Accountant for Regency Utilities from January to June 2007. Approximately 25% of her time was devoted to Regency Utilities accounting/bookkeeping.
- L. Kelley, Staff Accountant, TRG – Accountant for Regency Utilities from July 2007 forward. Approximately 35% of her time was devoted to Regency Utilities accounting/bookkeeping.
- C. Chastain, Controller, TRG – Accounting Manager for Regency Utilities. Approximately 15% of her time was devoted to Regency Utilities accounting management/review.
- A. Daniels, CFO, TRG – Final review and preparation of corporate tax return for Regency Utilities. Approximately 10% of her time devoted to Regency Utilities.

Benefits:

Employee benefits for the above TRG employees approximate 37% of their annual salaries. Employee benefits include, employer FICA, FUTA, health insurance, parking and 401(k) match.

Contract Services:

A portion of TRG's contract services of J. Heijmans and R. Stein were allocated to Regency Utilities. Their services included general consulting and corporate overview.

Administrative Expense:

Since Regency Utilities does not incur general and administrative expenses separately on their general ledger, a portion of TRG's administrative expenses are allocated to Regency Utilities. The general and administrative expense allocation is based on salary and consulting expense allocations. TRG employees and consultants spent an average of 20% of their time on Regency Utilities accounting, bookkeeping and consulting. The exception is postage expense of which 75% is allocated to Regency Utilities due to the volume of mail sent out each month.

9. Miscellaneous Expenses. Please provide the basis for the Miscellaneous Expenses shown on Schedules B-9 and C-9 of Exhibit F to the application.

RESPONSE:

The basis for the Miscellaneous Expenses was actual expenses incurred in 2007 as identified on the Utility's 2007 Profit & Loss Statement, escalated by 3% for inflation.

The amount of the expenses included in the Miscellaneous Expenses category in 2007 included such things as alarm system services (\$\$662.85), bank service charges (\$204.63), licenses and permits (\$937.50), and political contributions (\$445). The balance of the Miscellaneous Expenses in the Special Report reflect the telephone (\$3,127 in 2007) and postage expenses (\$898 in 2007) identified in the attachment provided in response to Data Request #8, with the remainder representing additional costs not previously identified for utility oversight and administration.

10. Lease Cost. A copy of the Utility Ground Lease agreement between RS Properties, Inc. and Regency Utilities, Inc. was provided as Exhibit E to the application. The lease was entered into on May 21, 1992, for a term of 99 years and a cost of \$1.00 per year during the term. Please describe the Utility facilities located on the property addressed in the lease.

RESPONSE:

Please refer to the fire protection utility plant description in the responses to 4 and 5. In addition, Regency Utilities has the whole infrastructure in and around the Mall in the form of fire mains, piping and water meters. See fixed asset listing.

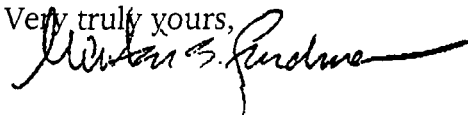
11. Rental Expense. Schedules B-9 and C-9 of Exhibit F to the application list \$5,109 and \$6,617 as the annual cost of rental of building and real property. Please provide a description of the property being rented and how that property is used in the operation of the Utility.

RESPONSE:

The Regency Group leases office space at One Independent Drive, Suite 3120, Jacksonville, Florida. The annual lease is \$56,921 or \$4,743 per month. Regency Utilities pro-rata portion of the lease expense is 20% of TRG's cost or \$11,384 per year or \$949 per month.

Should you have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/cwm/tlc  
Enclosures

Dictated by Mr. Friedman  
but signed in his absence  
to avoid delay in mailing.

cc: Ms. Alexa Daniels (w/enclosures)  
Andrew J. Burnham, Vice President (w/enclosures)  
Ms. Patti Daniel, Division of Economic Regulation (w/enclosures)

1:38 PM  
 01/17/08  
 Accrual Basis

**Regency Utilities, Inc.**  
**Balance Sheet**  
 As of December 31, 2007

	<u>Dec 31, 07</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
Checking Account - Wachovia	15,783.72
<b>Total Checking/Savings</b>	<u>15,783.72</u>
Accounts Receivable	
Accounts Receivable	3,912.88
<b>Total Accounts Receivable</b>	<u>3,912.88</u>
<b>Total Current Assets</b>	19,696.60
<b>Fixed Assets</b>	
<b>Fire Protection Assets</b>	
Pump House & Equipment	910,493.00
Accumulated Deprec - FPA	<u>-428,260.00</u>
<b>Total Fire Protection Assets</b>	482,233.00
<b>Water Plant</b>	
Services - Water	148,540.55
Water Meters	36,104.48
Fire Hydrants	10,786.21
Fire Mains	21,980.00
Accum Dep - Water	<u>-106,043.45</u>
<b>Total Water Plant</b>	111,367.79
<b>Sewer Plant</b>	
Services - Sewer	6,682.00
Collection System	30,260.00
Accum Dep - Sewer	<u>-29,912.49</u>
<b>Total Sewer Plant</b>	<u>7,029.51</u>
<b>Total Fixed Assets</b>	<u>600,630.30</u>
<b>TOTAL ASSETS</b>	<u><u>620,326.90</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	
Accounts Payable	465.00
<b>Total Accounts Payable</b>	465.00
Other Current Liabilities	
Intercompany - TRG	253,604.08
<b>Total Other Current Liabilities</b>	<u>253,604.08</u>
<b>Total Current Liabilities</b>	254,069.08
<b>Long Term Liabilities</b>	
<b>CIAC</b>	
CIAC - Meter	26,657.40
CIAC - Property Water	6,682.00
CIAC - Property Sewer	937.00
CIAC - Cash Water	9,515.00
Accum Amort - Water	-25,599.73
Accum Amort - Sewer	<u>-700.00</u>
<b>Total CIAC</b>	17,491.67
Customer Deposits	8,400.00
<b>Total Long Term Liabilities</b>	<u>25,891.67</u>
<b>Total Liabilities</b>	279,960.75
<b>Equity</b>	
Capital Stock	500.00

DOCUMENT NUMBER - DATE  
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01/17/08  
Accrual Basis

**Regency Utilities, Inc.**  
**Balance Sheet**  
As of December 31, 2007

	<u>Dec 31, 07</u>
APIC	1,480,300.00
APIC - FPA	512,583.00
Distributions	-3,865,872.57
Retained Earnings	2,487,409.57
Net Income	-274,553.85
Total Equity	<u>340,366.15</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>620,326.90</u></u>

1:38 PM

01/17/08

Accrual Basis

**Regency Utilities, Inc.**  
**Profit & Loss**  
January through December 2007

	<u>Jan - Dec 07</u>
Ordinary Income/Expense	
Income	
Misc Other Income	-122.46
Water & Sewer Revenue	217,099.84
Returned Check Fee	75.00
Total Income	<u>217,052.38</u>
Cost of Goods Sold	
Utility Cost	182,900.33
Contract Services	163,916.00
Fire Protection Services	11,700.00
Meter Reading	5,162.50
Alarm System(BellSouth)	662.85
Total COGS	<u>364,341.68</u>
Gross Profit	-147,289.30
Expense	
Bad Debt	102.33
Bank Service Charges	204.63
Consulting	550.00
Depreciation Expense	36,683.00
Insurance	3,968.64
Interest Expense	5,020.00
Licenses and Permits	.937.50
Management Fee	29,792.00
Monitoring Service	4,400.00
Political Contribution	445.00
Professional Fees	
Legal Fees	1,680.00
Total Professional Fees	1,680.00
Regulatory Expenses	19,965.29
Repairs	
Building Repairs	450.00
Equipment Repairs	10,260.00
Total Repairs	<u>10,710.00</u>
Taxes	
Property	12,780.72
Total Taxes	12,780.72
Travel & Ent	
Meals	25.44
Total Travel & Ent	<u>25.44</u>
Total Expense	<u>127,264.55</u>
Net Ordinary Income	<u>-274,553.85</u>
Net Income	<u><u>-274,553.85</u></u>

DOCUMENT NUMBER - DATE

03380 APR 25 08

FPSC - COMMISSION CLERK



ARCADIS U.S., Inc.  
1650 Prudential Drive  
Suite 400  
Jacksonville  
Florida 32207  
Tel 904 721 2991  
Fax 904 861 2450  
www.arcadis-us.com

Ms. Alexa Daniels  
The Regency Group, Inc.  
One Independent Drive, Ste 1300  
Jacksonville, FL 32202

RE: Regency Utilities, Inc.  
Responses to Public Service Commission RFI

WATER RESOURCES

Dear Ms Daniels:

Pursuant with your request to investigate and provide a response to the Public Service Commission letter of March 26, 2008 regarding request for additional information for items 4a-4d and 5a we have included the attached report for your use in preparing your response letter.

Should you have any questions or concerns please contact me at this office.

Sincerely,

**ARCADIS U.S., Inc.**

  
Wallace Sanders  
Sr. Project Manager

Date:  
April 22, 2008  
  
Contact:  
Wallace Sanders  
  
Phone  
904.861-2820  
  
Email:  
Wallace.Sanders@arcadis-us.com  
  
Our ref:  
JK006262  
  
Florida License Numbers:  
Engineering  
EB0007917  
  
Geology  
GB310  
  
Landscape Architecture  
LC2600269  
  
Surveying  
LB7062

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03380 APR 25 08  
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**RESPONSE TO QUESTION FROM THE PUBLIC SERVICE COMMISSION RFI**

- 4. *Fire Protection.* The application indicates that Regency owns and operates a fire protection system serving the mall. According to the system maps, there are three water wells with a line to the fire pump, water storage building and 10,000 gallon hydro tank. However, there is a comment on the map indicating that the line leaving the hydro tank has been cut. In addition, DEP does not believe that Regency's fire protection system is operational.
- 4a. Please confirm whether the line from Regency's fire protection hydro tank to the fire line serving the mall is currently usable for fire protection service.

The fire protection system serving the mall has always been separate from the potable water system and operates by means of a separate high pressure dedicated motor driven fire pump with back-up power from an on-site emergency generator. Regency Square Malls fire protection system operates at between 135 and 145 P.S.I. with the high pressure being maintained by a jockey pump located on the south side of the pump building. (see attached "Mechanical Plan High Service Pump Building")



**Dedicated Fire Pump and Controls**



**Emergency Generator**



**Fire System pressure at pump building 137 PSI**



**Fire System Jockey Pump**

4b. *If it is not currently usable, please explain when and under what circumstances the line was cut and how fire protection service to the mall is being provided.*

The fire protection system serving the mall is operational. See explanation 4a above. Upon JEA acquiring the water system the water treatment plant was taken out of service and the potable water system was connected to JEA's distribution mains. The water treatment plant was taken off-line and the supply pipe was severed down stream of the hydro-pneumatic tank. The fire pump serving Regency Square Malls fire protection system remains in service and is separate from the potable drinking water system.



Potable system severed



On-site Fire System Pressure Reading 135 PSI  
Hydrant was flushed prior to reading.

4c. *Please provide a detailed description of the facilities and treatment required to provide fire protection service.*

The fire protection system serving the mall is currently operational. The high pressure fire protection system is separate from the potable water system serving the mall and thus requires no treatment prior to pumping.

The fire protection system consists of one fire pump serving the on-site high pressure fire system. The pump draws water from a 0.20 million gallon ground storage reservoir which is supplied from (3) three on-site water wells.

An on-site diesel powered emergency generator provides back-up power if power failure to the pump building occurs.

In the event that power is lost to the pump building and the back-up emergency generator also fails to start the on-site fire protection system is supplied by an interconnection with the JEA's water distribution system. The non-potable fire protection system is separated from the JEA's potable water system by a back flow preventer.

(see partial utility system drawings attached)



4d. *Please describe the frequency and type of maintenance required for the fire protection system.*

The fire protection system is maintained by Jax Utilities Management Company. All maintenance and system testing is performed in accordance with the National Fire Protection Association standards, NFPA 25. Maintenance items consist of regular maintenance and operation of the on-site valves and fire hydrants, periodic test of the fire pump and emergency back-up generator, regular maintenance of the water supply wells providing raw water to the ground storage reservoir and required annually testing of the backflow preventer providing the secondary connection from JEA's water distribution system.

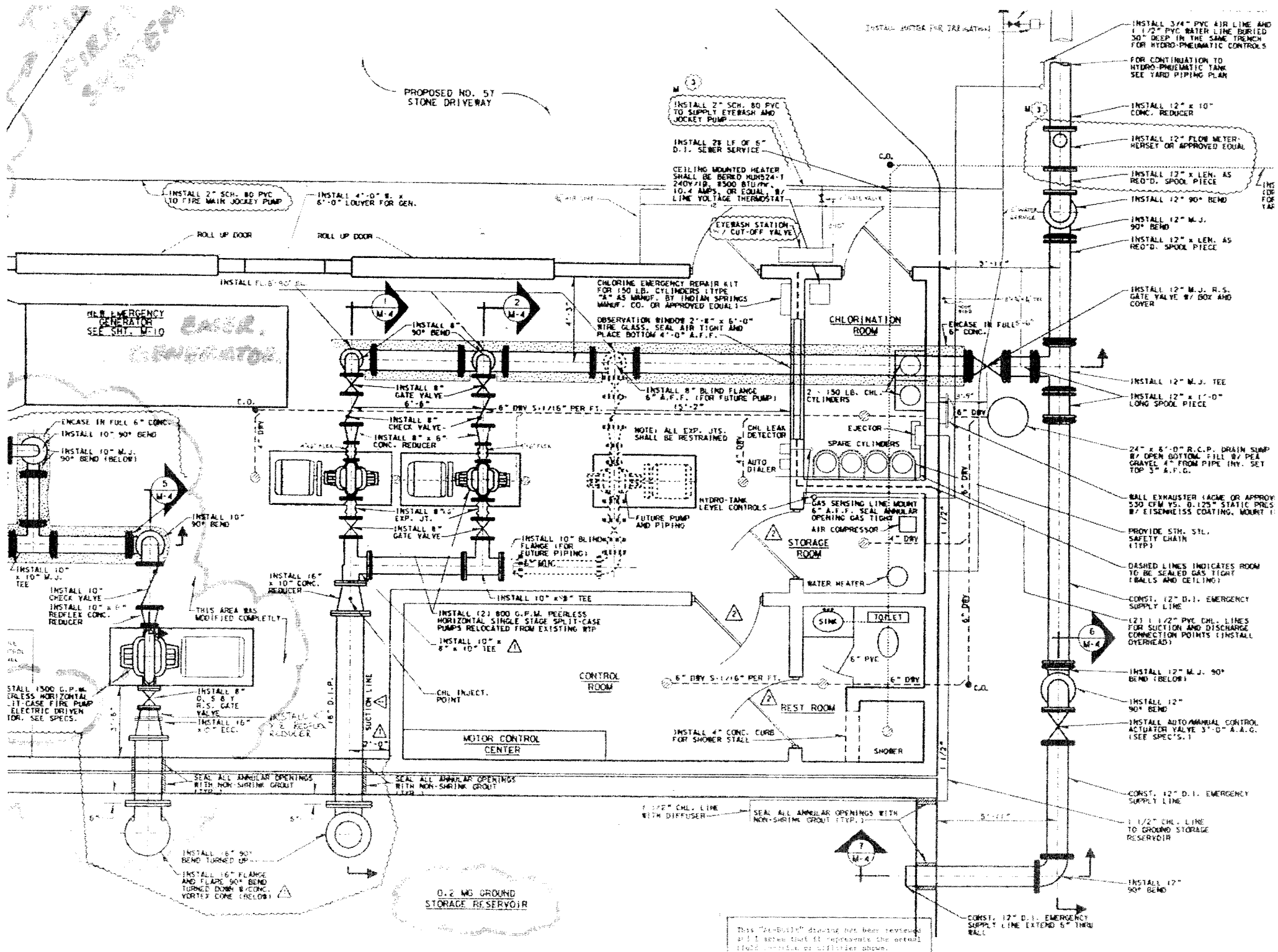
5. Service Provider.

5a. *Please describe the number and size of the bulk meters from JEA for water and wastewater service to the mall.*

JEA provides a 6-inch potable water meter at the connection with their distribution system. The connection point is on the north side of the mall near the northeast corner of the Dillard's Department Store along the south right-of-way line of Regency Square Blvd. This water meter measures all water used by the mall and is a water only based charge.

JEA provides a 4-inch sewer meter on the sewer force main that meters all wastewater flow from the mall. This meter is the bases for wastewater billing to the mall. The difference in gallons of water used between the above mentioned water meter and the sewer meter is water associated with mall irrigation and water fountain make-up water. The sewer meter is located at the sewage pumping station on the north side of the mall and east of the Dillard's Department Store.

JEA provides a 3/4-inch irrigation meter at the fire pump building site (old water treatment plant) for irrigation water to the lawn and site landscape. The meter is located within the fenced property on the east side of the now out of service hydro-pneumatic tank.



PROPOSED NO. 57  
STONE DRIVERWAY

INSTALL 2" SCH. 80 PVC  
TO FIRE MAIN JOCKEY PUMP

INSTALL 4'-0" B. X  
6'-0" LOUVER FOR GEN.

INSTALL 2" SCH. 80 PVC  
TO SUPPLY EYEBASH AND  
JOCKEY PUMP

INSTALL 28 LF OF 5"  
D.I. SEWER SERVICE

CEILING MOUNTED HEATER  
SHALL BE BEIRD HUNDS4-1  
240V/1Ø, 1500 BTU/HR.  
10.4 AMP. OR EQUAL W/  
LINE VOLTAGE THERMOSTAT

EYEBASH STATION  
/ CUT-OFF VALVE

CHLORINE EMERGENCY REPAIR KIT  
FOR 150 LB. CYLINDERS TYPE  
"A" AS MANUF. BY INDIAN SPRINGS  
MANUF. CO. OR APPROVED EQUAL

OBSERVATION WINDOW 2'-8" x 6'-0"  
WIRE GLASS, SEAL AIR TIGHT AND  
PLACE BOTTOM 4'-0" A.F.F.

CHLORINATION  
ROOM

2 - 150 LB. CHL.  
CYLINDERS

EJECTOR

SPARE CYLINDERS

GAS SENSING LINE MOUNT  
6" A.F.F. SEAL ANNULAR  
OPENING GAS TIGHT

AIR COMPRESSOR

STORAGE  
ROOM

WATER HEATER

SINK

TOILET

6" PVC

REST ROOM

SHOWER

INSTALL 4" CONC. CURB  
FOR SHOWER STALL

CONTROL  
ROOM

MOTOR CONTROL  
CENTER

D.2 MS GROUND  
STORAGE RESERVOIR

INSTALL 3/4" PVC AIR LINE AND  
1 1/2" PVC WATER LINE BURIED  
30" DEEP IN THE SAME TRENCH  
FOR HYDRO-PNEUMATIC CONTROLS

FOR CONTRIBUTION TO  
HYDRO-PNEUMATIC TANK  
SEE YARD PIPING PLAN

INSTALL 12" x 10"  
CONC. REDUCER

INSTALL 12" FLOW METER-  
HERSEY OR APPROVED EQUAL

INSTALL 12" x LEN. AS  
REQ'D. SPOOL PIECE

INSTALL 12" 90° BEND

INSTALL 12" M.J. 90°  
BEND

INSTALL 12" x LEN. AS  
REQ'D. SPOOL PIECE

INSTALL 12" M.J. R.S.  
GATE VALVE W/ BOX AND  
COVER

INSTALL 12" M.J. TEE

INSTALL 12" x 1'-0"  
LONG SPOOL PIECE

24" x 6'-0" R.C.P. DRAIN SWAMP  
BY OPEN BOTTOM. FILL W/ P&G  
GRAVEL 4" FROM PIPE (INV. SET  
TOP 3" A.F.F.)

BALL EXHAUSTER (AGRE OR APPROX  
320 CFM VS. 8-125" STATIC PRES  
W/ EISENHEISS COATING. MOUNT 1'

PROVIDE 5TH. STL.  
SAFETY CHAIN (1FP)

DASHED LINES INDICATES ROOM  
TO BE SEALED GAS TIGHT  
(BALLS AND CEILING)

CONST. (2" D.I.) EMERGENCY  
SUPPLY LINE

(2) 1 1/2" PVC CHL. LINES  
FOR SUCTION AND DISCHARGE  
CONNECTION POINTS (INSTALL  
OVERHEAD)

INSTALL 12" M.J. 90°  
BEND (BELOW)

INSTALL 12"  
90° BEND

INSTALL AUTO/ANNUAL CONTROL  
ACTUATOR VALVE 3'-0" A.A.G.  
(SEE SPEC'S. 1)

CONST. (2" D.I.) EMERGENCY  
SUPPLY LINE

1 1/2" CHL. LINE  
TO GROUND STORAGE  
RESERVOIR

INSTALL 12"  
90° BEND

CONST. (2" D.I.) EMERGENCY  
SUPPLY LINE EXTEND 5" THRU  
WALL

This "As-Built" drawing has been reviewed  
and I agree that it represents the actual  
field conditions of utilities shown.



SEA 12" WATER MAIN

SQUARE BEAUFVARD

8" SEA W/M

SEA MANHOLE

SEA 12" C/S SEA

WELL K

10,000 GAL. HYDRO TANK (OFF-LINE)

FIRE PUMP AND WATER STORAGE BUILDING

12" PVC WM

17" CI CAPPED IN 1982

12" PVC RAW WATER

10" PVC FIRE MAIN

FIRE SYSTEM 1/2" & 3/4" CPV

8" DI FIRE MAIN

5" PVC SS

8" PVC SS

8" PVC WM

8" DI FIRE CONNECTION

8" PVC WM

12" PVC RAW WATER

COULD NOT LOCATE VALVE

10" PVC RAW WATER

SEA DEMADE PUMP STATION

WELL (OFF-LINE)

WELL #2

8" SEWER WATER

10" PVC FIRE MAIN

8" FORCE MAIN

10" CI CONNECTED TO WELL

8" CI CAPPED IN 1982

8" DI FIRE MAIN

8" PVC SS

8" PVC WM 20' DIAPETERS

5" DI PVC CONNECTION

8" CI FIRE MAIN 10" PVC SS

10" CI FIRE MAIN

8" PVC SS

8" PVC SS

FOOT

1



**WATER & SEWER  
RATE DOCUMENT**

**JEA**

21 West Church St.  
Jacksonville, FL 32202  
(904) 665-6000

**DESCRIPTION OF TERRITORY SERVED**

JEA furnishes retail and wholesale potable and reclaimed water and sewer services to major portions of Duval County and some portions of St. Johns, Clay, and Nassau Counties.

Approved by JEA Board

June 19, 2007

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## Water & Sewer Rates Document Index

Section	Description	Page
	<b>Connection and Maintenance Fees for Water and Sewer Service</b>	
101	Backflow Prevention Devices.....	3
102	Water meter tap fees and meter set fees.....	3
103	Sewer Tap Charges.....	4
104	Special connections.....	5
105	Water and sewer capacity charges.....	5
	<b>Rates for Water Service</b>	
201	Water Rates.....	12
	<b>Charges for Fire Protection Water Service</b>	
301	Fire Protection Charges.....	14
	<b>Rates for Sewer Service</b>	
401	Imposition of sewer service charges.....	16
402	Sewer surcharges.....	17
403	Scavenger waste charges.....	18
	<b>Billing Issues</b>	
501	Delinquent Bills.....	19
502	Billing Adjustments.....	19
503	Meter errors.....	20
504	Late payment fee.....	21
505	Utility Agreements.....	21
506	Special Services, Terms, Conditions and Rates.....	21
507	Account set up and Return Trip Fee.....	21
	<b>Rates and Charges for Reclaimed Water Service</b>	
601	Discontinuance of service.....	22
602	Reclaimed water rates and charges.....	22
603	Reclaimed water capacity charges.....	23
604	Connection fee, etc.....	23

**Fees for Connection to and Maintenance of JEA Water and Sewer System**

**101 – Backflow Prevention Devices**

- (a) Backflow prevention devices are required by JEA’s Cross-Connection Control Policy Manual and must be registered annually. A backflow prevention device annual registration fee of \$35.00 will be applied to all testable backflow prevention devices, with the exception of residential devices. An annual backflow assembly tester license registration fee of \$25.00 is also imposed. The backflow device annual registration fee will be due upon notification of the annual testing requirements for water customers. The annual backflow assembly tester registration fee shall be due upon renewal of the backflow assembly tester license.

**102 - Water meter tap fees and meter set fees.**

- (a) JEA shall have the right to connect or set meters of the sizes as JEA may determine after a consideration of the minimum and maximum quantities of water to be delivered to any and all connections served by JEA’s water system and shall charge and collect in advance, at the time application is made or a plumbing permit, installation costs according to the following charge schedule:

<u>Tap Size (inches)</u>	<u>Size of Service (inches)</u>	<u>Meter Size (inches)</u>	<u>Tap Fee</u>	<u>Meter Set Fee</u>
1	3/4	5/8	Not Available	
3/4	3/4	3/4	\$610	\$202.33
1	1	1	\$610	\$223.71
1-1/2	1-1/2	1-1/2	\$700	\$527.26 or cost, whichever is greater
2	2	2	\$700	\$588.96 or cost, whichever is greater

Tap fees for new service connections larger than two inches in diameter shall be based upon the average cost by meter size of the installation to JEA but not less than \$700.00. Meter set fee for connections larger than one inch in diameter shall be based upon the average cost by meter size of the installation to JEA or \$588.96, whichever is greater. Meters so installed shall be and remain the property of JEA and shall be maintained and kept in repair by

## JEA

JEA without cost to the user. When evidence exists of tampering with or, of damage to meters or associated equipment by the customer, the customer is subject to prosecution, adjustment of bills, and reimbursement to JEA for expenses as defined in Management Directive 101. Temporary water service shall be metered and charges imposed by this part shall apply.

- (b) Charges for changing an existing meter size shall be the same as the water meter set fee based on the size of the new meter installed.
- (c) JEA may waive the meter set fee imposed by subsection (a) in those cases where a special meter set permit has been issued for a specific location for installation of a water meter. The waiver shall only apply to 5/8-, 3/4- and 1-inch meters and only after a special meter set permit fee has been paid as follows:

<u>Meter Size</u>	<u>Special Meter Set Permit Fee</u>
5/8 inch	\$ 58.00
3/4 inch	\$ 73.00
1 inch	\$ 90.00

- (d) The fee for inspecting the installation of a sewer flow meter shall be \$50.00.
- (e) JEA shall set forth rules to implement the provisions of this subsection. To the extent this subsection conflicts with the provisions of JEA Water and Sewer Rules and Regulations, this section shall control.

### **103 - Sewer tap charges.**

A charge for all connections to JEA's sewer system shall be paid in advance by the user in an amount according to the following schedule:

- (a) For all sewer connections less than or equal to 6" the tap fee will be \$1,853.00.
- (b) For all sewer connections greater than 6" the tap fee will be actual cost.
- (c) For all sewer connections where there is no unpaved parkway or where other than a standard four-inch or six-inch "Y" connection to the sewer is used -- an amount equal to (1) the average cost by installation size to JEA or (2) \$1853.00, whichever is greater. In these cases, the user shall deposit with JEA, in advance, the estimated cost of the connections as determined by JEA.
- (d) To physically locate a sewer connection, the charge is \$491.00.

**104 - Special connections.**

In the event an application for water or sewer connection is received and the cost of installation, due to unusual circumstances, is determined by JEA to be substantially more than the charges set forth in this part, the installation charge shall be at actual cost to JEA or the standard cost, whichever is greater.

**105 - Water and sewer capacity charges**

(a) Imposition of charges; surcharges. Except as otherwise provided, every property owner whose property initially connects with JEA’s water and/or sewer system shall pay to JEA at the time the building permit application is approved or, if no building permit application is required, at the time the plumbing permit is approved by JEA, a water and/or sewer plant and line extension growth capacity charges. Effective October 1, 2005, subsequent to the payment of said water or sewer capacity charges, should there be a delay in the connection to JEA’s water/sewer system(s) attributable to the property owner’s lack of need for JEA water/sewer or for any other reason other than JEA’s inability to deliver water/sewer to the appropriate location for connection, then the property owner shall be required to pay both any “post-payment” increase in said water/sewer capacity charges and any “post-payment” new charges attributable to said connection to JEA water/sewer if connection is not made within one year subsequent to said payments. The property owner may, at any time subsequent to payment of a water/sewer capacity charge(s), and JEA shall, subsequent to one (1) year from said payment, initiate action resulting in the refund of any water or sewer capacity charge in situations wherein there has been no connection to JEA’s water/sewer system(s). These charges shall be calculated as follows:

*Residential and Commercial Water and Sewer Plant and Line Extension Growth Capacity Charges.*

(1) **Water (Potable, Irrigation and Reclaimed).** The minimum charge for a new water connection shall be \$2,034.50, or a charge of \$0.97 for each gallon of average daily water capacity as estimated and approved by JEA plus the line extension growth capacity charge, whichever is greater. For existing water connections, there will be a charge of \$0.97 per gallon of additional average daily water capacity as estimated and approved by JEA plus the line extension growth capacity charge. The capacity fee for new retail reclaimed water service will be \$0.97 per gallon of average daily flow as estimated and approved by JEA. The schedules below provide base capacity fees and line extension charges by meter size. Services greater than 2” and those that have more fixture units than allowed by meter size will be charged based on the estimated average daily flow.

**Plant Capacity fees for Residential Service**

Meter Size	Potable	Potable & Reclaimed Irrigation
5/8”	N/A	N/A
3/4”	\$ 339.50	\$ 339.50
1”	\$ 354.34	\$ 653.55
1 ½”	\$ 696.74	\$ 2,221.59
2”	\$ 854.51	\$ 5,673.18

**Plant Capacity Fees for Commercial Service**

Meter Size	Potable	Potable & Reclaimed Irrigation
5/8"	N/A	N/A
3/4"	\$ 414.12	\$ 981.89
1"	\$ 433.88	\$ 1,850.28
1 1/2"	\$ 996.04	\$ 4,571.76
2"	\$ 1,916.55	\$ 8,509.92

**Line Extension Growth Capacity Charge (Effective January 1, 2006)**

Meter Size	Residential	Commercial
5/8"	N/A	N/A
3/4"	\$ 1,695	\$ 1,695
1"	\$ 2,000	\$ 2,500
1 1/2"	\$ 2,175	\$ 2,500
2"	\$ 2,350	\$ 2,500
3"	N/A	\$ 5,000
4"	N/A	\$ 5,000
6"	N/A	\$ 5,000
8"	N/A	\$ 5,000
10"	N/A	\$ 10,000
12"	N/A	\$ 10,000
20"	N/A	\$ 20,000

- (2) **Sewer.** The minimum charge for a new sewer connection shall be \$1,274.00, or a charge of \$3.64 for each gallon of average daily sewer capacity, as estimated and approved by JEA, whichever is greater. For existing sewer connections, there will be a charge of \$3.64 per gallon of additional average daily sewer capacity, as estimated and approved by JEA.

For Residential customers in neighborhoods designated as Sanitary Nuisance Neighborhoods pursuant to City Ordinance 2000-119-E, the sewer capacity fee will be \$283.50 if the customer applies for sewer hook-up within 90 days of notification of service availability.

**Plant Capacity Fees for Sewer Service**

Meter Size	Residential	Commercial
5/8"	N/A	N/A
3/4"	\$ 1,274.00	\$ 1,554.02
1"	\$ 1,329.69	\$ 1,618.98
1 1/2"	\$ 2,614.56	\$ 3,737.71
2"	\$ 3,206.63	\$ 7,192.01

(3)Transfer of charges; surcharges. JEA may consider transferring capacity charges of a customer from one property location to another if the following conditions are met:

1. The transfer must be made by a commercial or industrial customer who is physically relocating process equipment or process facilities from one location in JEA's service area to another location within JEA's service area.
2. Only capacity charges related to the process equipment or process facilities located within a geographically contiguous customer complex with an aggregate total average daily process flow greater than 25,000 gallons per day can be considered for the transfer from the predecessor location to the successor location. The aggregate total average daily flow will be calculated from the past 12 monthly billing cycle records. The capacity charges related to domestic plumbing fixture units will not be considered for the transfer and will remain with the property location
3. Transfer of capacity charges will be contingent on the customer removing / demolishing the process facilities at the predecessor location. JEA will review and approve the demolition plan submitted by the customer's registered Florida Professional Engineer (P.E.). JEA may grant the customer up to 36 months to remove or demolish the process facilities after receiving the transfer request approval letter from JEA.
4. The amount of capacity charges to be transferred to the process facilities must be based on average daily flow methodology submitted by the customer's P.E versus a fixture unit method that is used for domestic plumbing.
5. The customer's P.E. shall certify and supply an itemized breakout and summary of domestic plumbing fixture units that will remain at the predecessor location after removal of the process equipment and process facilities. The P.E. shall certify and supply projected flows at the successor location.
6. Only capacity charges that were actually paid by the customer at the predecessor location can be transferred to the new location.
7. If the customer was leasing the predecessor facility from a property owner, the transfer request will be considered only if the customer provides JEA a signed release that states the property owner acknowledges and will not contest the transfer of capacity charges related to process equipment and facilities from the property.
8. Any request for transfer of capacity charges must be made prior to the operation of the new process equipment or process facilities that will be using the water or sewer services that might qualify for the capacity fee transfer.
9. The request for transfer of capacity charges must be made only one time from an active JEA account. If the transfer request is for an amount of charges greater than the amount initially assessed at the successor location, then the remaining qualifying transfer charges can be utilized for up to 60 months from the date of the JEA transfer request approval letter. If the transfer request is for an amount of charges less than the amount initially assessed at the successor location, then the difference will need to be paid to JEA in conjunction with acceptance of the JEA transfer request approval letter.

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10. The transfer of capacity fees will be an one time event, whereas no subsequent transfer of previously transferred capacity fees will be considered.
11. The incremental flow capacity and wastewater characteristics corresponding to the proposed transfer of capacity charges does not cause JEA to modify or enhance a sewer treatment facility in order to be in compliance with FDEP wastewater treatment requirements.



(2) *Industrial or process waste.*

For industrial or process waste there shall be a charge of \$ 3.64 for each gallon of daily production flow or the average of all production shift flows (whichever presents the greater requirement for volumetric capacity of the treatment unit), as estimated to the satisfaction of JEA where the character of the waste does not exceed 300 parts per million, by weight, of suspended solids, or chemical oxygen demand not exceeding 650 parts per million, by weight. In the case of a user desiring to discharge sewage into JEA's sewer system, when the purchased capacity will be used to phase out a treatment facility that is not capable of meeting state water quality standards (as determined by JEA from adequate documentation),

(3) *Sewer capacity surcharge.*

In addition to the basic quantity charge as fixed by paragraph (2), there is an additional surcharge when the character of the sewage, waters or wastes from a manufacturing or industrial plant, business or commercial location or building or premises proposing to connect to JEA's sewer system has a five-day chemical oxygen demand of greater than 650 parts per million, by weight, or contains more than 300 parts per million, by weight, of suspended solids, or both, as determined from the application of the owner, which shall fully disclose to the satisfaction of JEA the character of the waste to be accepted. This additional surcharge shall be computed as follows:

$$\text{SCS} = ((\text{COD}-650) \times \text{Qmgd} \times 8.34\#/\text{gallons} \times \$188/\text{pound}) + ((\text{SS}-300) \times \text{Qmgd} \times 8.34\#/\text{gallons} \times \$82/\text{pounds})$$

Where:

SCS = sewer capacity surcharge,

Qmgd = daily production flow or the average of all production shift flows (whichever presents the greatest requirement for volumetric and/or organic capacity) in million gallons a day,

COD = chemical oxygen demand in parts per million

SS = suspended solids in parts per million

(c) Exception. No water or sewer capacity charges, other than any additional charges under subsection d), if applicable, shall be due at the time of connection with respect to property:

- (1) as to which there has been paid to JEA a water and/or sewer capacity charge.
- (2) previously served by an investor/community-owned public utility company which has been acquired by JEA.

(d) Additional charge(s). If:

- (1) JEA shall determine that the estimated average daily flow(s) of a user made at the time of initial connection to JEA's water and/or sewer system was erroneous, or that the description of the character of the waste in the application was erroneous; or
- (2) The use of the property served by JEA's water and/or sewer system changes because of the construction of new dwellings, commercial or industrial facilities, because of additions to existing dwellings, commercial or industrial facilities, because of change in use from single family to multi-family residential, or because of increased, expanded or changed operations:
  - (i) so as to increase the number of gallons of sewage discharge by more than 20% over the number of the unit values or gallons of discharge at the most recent of either the time of payment of the last sewer capacity charge or the date when customer's sewer service provider was acquired by JEA; or
  - (ii) so as to increase by more than 10% its COD or suspended solids loading, measured in pounds a day; or
  - (iii) so as to increase the number of gallons of water usage by more than 20% over the number of unit values or gallons of usage at the most recent of either the time of payment of the last water capacity charge or the date when customer's water service provider was acquired by JEA.

Then an additional charge resulting from the erroneous estimates or change in property use shall be due and payable at the time JEA shall determine that an erroneous estimate was made or at the time of the change in property use, regardless of whether a water and/or sewer capacity charge was ever imposed or paid at the time of initial connection to the system. The additional charge shall be calculated according to the same rates as described in 105 (a) (1) and shall be based on flow or on the excess COD or suspended solids loading as applicable, over that on which the previous sewer capacity charge was based.

- (e) Use of funds. Revenues derived from the water and/or sewer capacity charges imposed by this section shall be paid as identified in subsection (a) and placed in separate capital improvement funds to be known and designated as the Water Treatment Capital Improvement Fund and the Sewer Treatment Capital Improvement Fund. The Water Treatment Capital Improvement Fund shall be used only for the expansion of water production plant capacity and the Sewer Treatment Capital Improvement Fund shall be used only for the regional sewer treatment plant capacity expansion, configuration and for the reuse distribution system.

**Rates for Water Service**

**201 - Water Rates.**

The rates, fees and charges for water services furnished by JEA’s water system, referred to in this section as *water charge*, shall be based upon the quantity of water, determined by metering, furnished to each user's premises each month. These rates shall be effective October 1, 2005. The owner, occupant or tenant of each lot or parcel of land which may be connected with or use the water system shall pay for the use thereof and for the services and facilities furnished by the system a water charge according to the following schedules:

- (a) A water user shall be charged a service availability charge according to the water meter size, plus a unit rate per 1000 gallons (kgal) according to the following rate schedule:

**Water Service Availability Charges**

Meter Size	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
5/8"	\$ 8.45	\$ 9.04	\$ 9.67
3/4"	\$ 12.68	\$ 13.56	\$ 14.51
1"	\$ 21.13	\$ 22.60	\$ 24.19
1 1/2"	\$ 42.25	\$ 45.21	\$ 48.37
2"	\$ 67.60	\$ 72.33	\$ 77.40
3"	\$ 135.20	\$ 144.66	\$ 154.79
4"	\$ 211.25	\$ 226.04	\$ 241.86
6"	\$ 422.50	\$ 452.08	\$ 483.72
8"	\$ 676.00	\$ 723.32	\$ 773.95
10"	\$ 971.75	\$ 1,039.77	\$ 1,112.56
12"	\$ 1,816.75	\$ 1,943.92	\$ 2,080.00
20"	\$ 3,802.50	\$ 4,068.68	\$ 4,353.48

- (b) A commercial user shall be charged a service availability charge according to the water meter size per the schedule in section (a), plus a unit rate per kgal of water used:

**Commercial Water rates for meter sizes 8" and smaller:**

Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
\$ 0.84	\$ 0.90	\$ 0.96

**Commercial Water rates for meter sizes 10" and greater:**

Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
\$ 0.63	\$ 0.67	\$ 0.72

(c) A residential user shall be charged a service availability charge according to the water meter size per the schedule in section (a), plus a unit rate per kgal of water used:

**Residential Water Rates**

Usage	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
Blocks			
1 – 11 kgal	\$ 0.78	\$ 0.83	\$ 0.89
12 – 22 kgal	\$ 0.97	\$ 1.04	\$ 1.11
> 22 kgal	\$ 4.00	\$ 4.28	\$ 4.58

(d) A water irrigation user shall be charged a service availability charge according to the water meter size per the schedules in section (a), plus a unit rate per kgal of water used:

**Residential Irrigation Rates**

Usage	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
Blocks			
1 – 15 kgal	\$ 0.97	\$ 1.04	\$ 1.11
16 – 30 kgal	\$ 1.56	\$ 1.67	\$ 1.79
> 30 kgal	\$ 4.00	\$ 4.28	\$ 4.58

**Commercial Irrigation Rates**

Usage	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
Blocks			
1 – 22 kgal	\$ 0.97	\$ 1.04	\$ 1.11
> 22 kgal	\$ 1.28	\$ 1.37	\$ 1.47

(e) There shall be a service availability charge for JEA owned meters as described in section 401(1) (i). The service availability charge shall be the service availability charge for the same size meter as prescribed in paragraph (a) of this section.

**Charges for Fire Protection Water Service**

**301 - Fire protection charges.**

- (a) For an unmetered connection to JEA’s water system for the purpose of providing service on a standby basis for fire protection, there shall be a charge according to the following schedule for each year or portion thereof of the services provided:

<u>Size of Branch (inches)</u>	<u>Annual Charge</u>
4 or less	\$ 49.00
6	\$ 97.00
8	\$200.00
10 or greater	\$356.00

Use shall be limited to the interior of buildings only. The charge shall be billed on a monthly basis. Other water and sewer services to a fire protection customer may be terminated because of nonpayment of fire protection charges. No connection shall be made to the system for a use other than fire protection. The requesting party shall be responsible for all costs incurred in the construction of the connection to JEA’s water main. There shall be no connection of the system with another water source, unless a backflow prevention device, approved pursuant to this document, is installed. No suction of a pump may be attached to a connection of JEA except for health or safety reasons and with the written approval of the JEA. In the event that hose racks or hydrant devices for the purpose of fire protection are installed on the interior of the buildings that are to be served by the unmetered connection, the owner will, at his own expense, install and maintain continuously a monitoring system, to be approved by JEA, which will record a pressure drop in the system and provide to JEA, on a quarterly basis, an affidavit that no pressure drop was encountered or, in cases where pressure drops are encountered, that water was used for the extinguishment or control of fires within the building. In the event of noncompliance by the customer with a provision of this section, JEA shall cause the discontinuance of service until the customer makes application and payment for installation of the proper size meter and applicable rate for metered services.

- (b) For a connection to JEA’s water system for the purpose of providing service on a standby basis for fire protection on which the customer has purchased and installed a detector-check meter, there shall be a monthly charge according to the following schedule:

<u>Size of Branch (inches)</u>	<u>Monthly Charge</u>
4 or less	\$15.00
6	\$20.00
8	\$30.00
10 or greater	\$40.00

Other water and sewer service to a fire protection customer may be terminated because of non-payment of fire protection charges. Customers who use water provided by the standby system for other than fire protection or testing purposes, shall be charged \$100.00 and be billed for the volume of water consumed, as estimated by JEA, at 150% of the prevailing rates as established in Section 201. The volume of water, used in fire protection or testing purposes, as estimated by JEA, shall be billed at prevailing rates as established in Section 201. The requesting party shall be responsible for all costs, including costs of meter removal and installation of a detector-check, incurred in the construction of the connection to JEA’s water main. There shall be no connection of the system with another water source, unless a backflow prevention device, approved pursuant to appropriate sections of JEA Rules and Regulations for Water and Sewer Service, is installed. No suction of a pump may be attached to a connection of JEA except for health or safety reasons and with the written approval of JEA. In the event of non-compliance by the customer with a provision of this subsection, JEA shall cause the discontinuance of service until the customer makes application and payment for installation of the proper size meter and applicable rate for meter service.

- (c) Water used by JEA for municipal purposes other than the extinguishment of fires and all water used by another political subdivision or political agencies, state and federal, shall be subject to the rate schedule set forth in this document.
- (d) JEA will conduct fire hydrant flow tests when requested. The fee for this service will be \$ 82.00.

**Rates For Sewer Service**

**401 - Imposition of sewer service charges.**

(a) The charges for the services and facilities of JEA’s water and sewer system, referred to as *sewer service charge*, shall be based upon the quantity of water used upon the customer's premises, including water from public and private suppliers, as determined by metering. These rates shall be effective October 1, 2005. The charge for single-family residential use shall be based upon actual water usage up to a maximum of 22 kgal a month on all billings rendered covering meter readings made during the months of October through March and shall be based upon 90% of actual water usage up to a maximum of 22 kgal a month on all billings rendered covering meter readings made during the months of April through September; provided that the single-family residence does not have a meter billed as a water only meter. Charges for nonresidential uses shall be based upon actual water usage. The owner, tenant or occupant of each lot or parcel of land which is connected with or uses JEA sewer system shall pay for the use thereof and for the services and facilities furnished by the system a sewer service charge according to the following schedules:

- (1) The monthly sewer charge shall be as follows:
  - (i) A full service user shall be charged a monthly base rate, plus a unit rate according to the following rate schedule. The unit charge shall be determined by multiplying each thousand gallons (kgal) of water furnished or metered by the unit rate:

**Sewer Service Availability Charge**

Meter Size	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
5/8"	\$ 3.64	\$ 3.89	\$ 4.17
3/4"	\$ 5.51	\$ 5.90	\$ 6.31
1"	\$ 9.15	\$ 9.79	\$ 10.47
1 1/2"	\$ 18.30	\$ 19.58	\$ 20.95
2"	\$ 29.21	\$ 31.26	\$ 33.44
3"	\$ 58.32	\$ 62.40	\$ 66.76
4"	\$ 91.11	\$ 97.49	\$ 104.31
6"	\$ 182.38	\$ 195.15	\$ 208.81
8"	\$ 291.68	\$ 312.10	\$ 333.95
10"	\$ 419.33	\$ 448.69	\$ 480.09
12"	\$ 783.83	\$ 838.70	\$ 897.41
20"	\$ 1,640.52	\$ 1,755.36	\$ 1,878.24

All users shall be charged a service availability charge according to the water meter size per the schedules in section (1) (i), plus a unit rate per kgal of metered water according to the schedule below. Subject to the cap for single-family residential users listed in section (a).

Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
\$ 4.15	\$ 4.44	\$ 4.75



- (ii) A limited service sewer user shall be charged the same service availability charge and the effective date shall be the same as delineated in the above schedules based upon meter or sewer connection size [as appropriate], plus a unit rate per kgal of water according to the schedule listed below, discharged into JEA's sewer system.

Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
\$ 2.49	\$ 2.67	\$ 2.85

- (a) Each applicant for a sewer connection between JEA's sewer system and a lot or parcel of land which is supplied water by a private system or well shall have a meter, approved by JEA, installed and maintained at the expense of the applicant and his successors in interest. The meter shall be located in the water line at a convenient location for reading and for measuring the water which enters the sewer system. In these cases the sewer service charge shall be based upon the reading of the meter made by JEA's meter readers. Each sewer only customer class with unmetered water or inoperative meter shall be charged at the average monthly water usage rate for the prior calendar year for that customer class as the consumption amount.
- (b) On sewer credit accounts, the water meter shall be JEA-owned and installed by the owner, tenant, occupant or his agent under the direct supervision of JEA, and the owner, tenant or occupant shall pay those inspection, delivery, material and administrative costs as determined by JEA or which are required by, and shall be subject to, the terms and requirements of sections 102(a) and (b). This paragraph does not apply to owners, tenants or occupants of lots or parcels of land which are connected to JEA water and sewer system and also have a cross-connection to another water supply. The maximum credit that can be given for an existing sewer credit account is 75% of the total water billed for the account on which the credit is to be given. No new sewer credit accounts shall be allowed.
- (c) Effective October 1, 1988, all owners, tenants, and occupants shall be required to provide for the installation and use of JEA-owned water meters in all water systems, regardless of whether the meter is or was installed for the purposes of establishing a charge or a credit.
- (d) The fee for processing an industrial user discharge permit application shall be \$250.00.

**402 - Sewer surcharge.**

In all cases where the character of the sewage, waters or waste from a manufacturing or industrial plant, business or commercial location, building or premises has a chemical oxygen demand (COD) of more than 650 parts per million by weight or contains more than 300 parts per million by weight of suspended solids (SS), or both, and the sewage, waters or waste are accepted into the sewage system for treatment, the discharger shall pay to JEA a rate, fee or charge, designated as a surcharge. Surcharge shall be in addition to any sewer service charge which might be based upon the customer's premises as set forth in this Water & Sewer Rate Document. JEA reserves

the right to deny any discharger treatment capacity based on his determination that additional organic loading above 650/ppm COD, 300/ppm suspended solids or additional hydraulic load, or any combination of the above, will hamper or reduce the effective operations of the treatment facility.

The surcharge shall consist of an amount calculated according to the following formula:

$$S = V_s \times \{ \$0.0007714 (\text{COD} - 650) + \$0.0009425 (\text{SS} - 300) \}$$

Where:

S = surcharge in dollars;

Vs = sewage volume in kgal ;

\$0.0007714 = unit charge factor for COD based on 9.25 cents per pound of COD;

COD = chemical oxygen demand strength index in parts per million by weight;

650 = allowable COD strength under normal volume charges in parts per million by weight;

\$0.0009425 = unit charge factor for suspended solids based upon 11.3 cents per pound of suspended solids; and

SS = suspended solids strength index.

The amount of the surcharge for the use of JEA’s sewer system shall be separately stated as a part of the total sewer service charge for the billing period and shall be payable, collectible and enforceable in the manner provided for sewer service charges. Unless otherwise required by JEA for compliance with local, State and federal law or regulations, each customer to which this surcharge applies shall submit, on a monthly basis, a laboratory analysis of such scope as to permit JEA to render an accurate billing of this charge as provided herein.

Each sewer customer to which this surcharge could apply that does not submit a laboratory analysis shall be charged a sewer surcharge based upon the average surcharge factors of other customers who have the same property use code as assigned by the Duval County Property Appraiser’s Office or based upon factors assigned by JEA until reporting of actual surcharge factors are provided by the sewer customer.

An Industrial Pretreatment inspection fee shall be assessed to non-significant industrial users (i.e. food service, silver discharging and other establishments) that require an on-site inspection to determine compliance with JEA Industrial Pretreatment Regulations sections 3.2 and 7.7. The inspection fee shall be assessed at \$100.00 per visit.

**403 - Scavenger waste charges.**

- (a) Scavenger wastes, as described in JEA Rules and Regulations for Water and Sewer Service, may be disposed of at a JEA sewage treatment plant after approval of JEA and with prior payment of a charge of \$4.49 for each 100 gallons of waste based on the full capacity of each vehicle for each discharge. There shall be a minimum fee of \$ 30.00 for each discharge.

## **Billing Issues**

### **501 - Delinquent Bills**

- (a) A bill for service shall be rendered monthly by JEA. Policies and procedures with respect to billing customers, collecting receipts and terminating services, where necessary, shall be in accordance with the applicable JEA Management Directive.
- (b) A charge for reconnection to JEA's water or sewer system in all cases in which services shall have been discontinued for nonpayment of service charges shall be paid in advance by the user. There is imposed a charge of \$115.00 for resetting a meter which has been removed due to a delinquent account. There is imposed a charge as established by applicable JEA Management Directives for restoring service to a meter which has been cut off for nonpayment but not removed. There is imposed a charge of \$400.00 for reconnection of sewer services which have been discontinued for nonpayment of sewer service charges. No applicant for services from JEA's water or sewer system who has been previously disconnected from the sewer system for nonpayment of the service charges or who has previously been disconnected from JEA's water system for non-payment of service charges shall be permitted to have a connection with the water or sewer system until all the delinquent charges have been paid to JEA, together with the amount of the applicable connection or reconnection charges as described in this part.

### **502 - Billing adjustments**

- (a) When a user's bill is unusually high or low due to a meter malfunction or when an error in meter reading occurs, the user's bill shall be adjusted to a normal bill based on the average of the three previous months' consumption or based upon the average of a three month period that reflects the customer's normal consumption before the malfunction or error occurred. Where there is an underground leak or concealed leak or other leak within the user's structure, where such leaks do not discharge into the sewage collection system on the user's side of the meter, and are substantiated by plumbing repair bills, or by receipts for materials utilized to repair the leak or by other written documentation satisfactory to JEA to justify the claim for adjustment: that customer may request that a billing adjustment be made for the sewer charge associated with the quantity of water estimated to have been lost due to the qualifying leak.

The

right may be exercised by the making of a written request to JEA within 30 days of any disputed bill. The written request shall include such documented proof as required by and which is satisfactory to JEA. Upon receipt of a proper written request, JEA, after verifying entitlement, shall cause an appropriate credit to be made to the user's account; provided, however, if a customer has received 2 billing adjustments within a 12 month period there shall be no additional billing adjustments (in said 12 month period) allowable under this section.

- (b) If a meter installed and maintained by an owner, occupant or tenant upon which the sewer service charges imposed by this document are based is found to be defective for any reason whatsoever, the owner, occupant or tenant shall immediately correct the defect and have the meter tested by JEA at his expense. In these cases, JEA reserves the right to render an average or estimated bill for the period that the meter was defective, based upon previous consumption on the meter.
- (c) Any metered user to whom sewer charges are regularly rendered and through whose meter a swimming, family swimming, or public pool receives water from JEA water system and whose pool capacity has been documented to JEA by the pool contractor, builder or homeowner at the time the building permit for the pool was issued shall have the right to fill the pool for the first time without application of the sewer charge to the quantity of water used to fill the pool. Furthermore, a metered user, as defined herein above, who is required to drain his pool in order to facilitate needed repair shall have the right to refill the pool after the repair has been completed without application of the sewer charge to the quantity of water used to refill the pool, provided that the necessity to drain the pool for repair and the pool's capacity

in

gallons is certified to JEA by the pool contractor or other person doing the repair prior to draining the pool. The certification shall be under oath and must have attached to it the permit issued by the Chief, Building and Zoning Inspection Division for any repairs. The right to fill the pool for the first time or to refill the pool after necessary repair may be exercised by the making of a written request to and upon forms available from JEA. The written request shall include such documented proof as required and as satisfactory to JEA, of the pool's capacity in gallons. The written request shall also include an affidavit (on the form provided by JEA) signed by the user, and water meter readings both immediately before and after the filling or refilling of the pool with dates and times of readings noted. All written requests shall be furnished to JEA no later than 30 days after completion of the filling or refilling. Upon receipt of a proper written request, JEA shall cause an appropriate credit to be made to the user's account.

### **503 - Meter error.**

Meters furnished by JEA shall be accurate at the time of installation. JEA will endeavor to keep these meters accurate at all times and will replace a meter which, after testing, is found to be registering either faster or slower than 2% of 100% accuracy. Meters shall be deemed accurate when tested and found to be registering within 2% of 100% accuracy. JEA shall have the right to test meters to determine accuracy whenever it deems this action advisable. In addition, if a user demands a field test when the meter is tested and found to be operating correctly, the user shall pay a fee of \$40.00 for the field test for meters up to and including one inch in size. The fee for 1-1/2" and 2" meters will be \$85.00. For meters larger than 2", a user shall pay the average cost, based on meter size, to JEA. The charges shall be levied only if the accuracy of registration of the meter is found to be not more than 102% of the actual volume of water passing through the meter. The user shall have the right to be present when the test is made. The user for water service for whom the meter was tested by JEA will receive a credit for any erroneous charge on the bill if the meter tested is found to be more than 2% fast; however, no bill shall be

## JEA

adjusted for more than a six-month period prior to the date that the request for a test was received by JEA. JEA has the right to back-charge a user for the previous three-month period for a residential customer and the previous twelve-month period for a non-residential customer, when the meter at his service location is tested and found to be slower than 2% of 100% accuracy, which adjustment shall not include the 2% allowed for inherent inaccuracy.

### **504 - Late payment fee.**

A late payment fee shall be applied to all past due account balances and payments. All policies and procedures with respect to collecting the late payment fee shall be in accordance with applicable JEA Management Directives. With respect to late or past due balance or payments, a 1.5% fee per month shall be applied to all late or past due balances.

### **505 - Utility Agreements.**

JEA serves a limited number of customers wherein it provides water service and a second party utility company provides sewer service, and vice versa. On some occasions, customers receiving water and sewer service from two different utilities pay only the water bill and not the sewer service bill. Curtailment of sewer service alone is extremely expensive in that sewer lines to customers typically do not have cut-off valves, necessitating that the sewer line be dug out and plugged. To accomplish the same protocol that is undertaken for customers who receive both water and sewer service by JEA, JEA is authorized to execute an agreement (containing appropriate hold harmless provisions as approved by the office of the General Counsel) with second party utility companies (which reciprocate) providing for the termination of water service for customers who do not pay the fees for sewer service. Said termination of water service shall afford notice and appeal rights conforming to those provided to customers receiving both water and sewer service from JEA.

### **506 - Special Services, Terms, Conditions and Rates.**

JEA and the customer may agree for JEA to provide special services, including related water, sewer and energy services, and for terms of service up to ten (10) years in length. Services could include the repayment to JEA over time of the capital costs incurred to connect new customers to the water and/or sewer system. Prices for special services, terms or conditions shall be based on cost. JEA's provision of special services, terms, and conditions requires execution of a contract between JEA and the customer, in which all special services, terms, and conditions shall be specified. Contract approval authorizations shall be as established in applicable JEA Management Directives, Policies or Procedures.

### **507 – Account Setup and Return Trip Fee**

The fee to set up a water and/or sewer account shall be \$10.00. JEA will charge a customer \$25.00 for each return trip whenever JEA must make a return trip to a customer's service address to perform maintenance and/or activate service because the work requested by the customer was not able to be completed at the first scheduled visit.

**RATES AND CHARGES FOR RECLAIMED WATER SERVICE**

**601 - Availability and requirements for service.**

This service will only be provided where service is available, with a physically separate reclaimed water irrigation system. Bulk service will be available to large commercial and industrial users where JEA reclaimed water system is closely available. Retail service for residential and commercial service will be available in Developments of Regional Impact (DRIs), in areas served by JEA, where service is available, with a physically separate reclaimed water irrigation system. No connection to JEA's potable water system by valve or any other means will be allowed. Certification that no interconnection exists must be provided to JEA before any service connections is made. All areas where reclaimed water is being used must be clearly marked as non-potable water. Any customer whose reclaimed water system is in violation of any regulation or procedure shall be subject to immediate discontinuance of reclaimed water service. Such discontinuance shall not relieve any person of liability for any payments due to JEA.

**602 - Reclaimed water rates and charges.**

There is hereby established a schedule of rates and charges by class for the use or availability of JEA's reclaimed water system in the service territory of JEA, including bulk water sales to other public or privates utilities, as follows:

(A) Bulk Service Customers will be charged a service availability charges as follows:

a. A user shall be charged a monthly service availability charge according to the reclaimed water meter size as established in section 201 of this Rate Document.

(B) Bulk Service Customers will be charged usage rates as follows:

(I) For all meters the following rates will apply:

a. Effective October 1, 2004, with the first billing cycle unit, the rate per kgal of reclaimed water used will be \$ 0.13 for commercial customers that are relinquishing, suspending, or foregoing an application for a Consumptive Use Permit or ground water withdrawals from SJRWMD.

b. Effective October 1, 2004, with the first billing cycle unit, the rate per kgal of reclaimed water used will be \$0.27 for all other commercial customers; or

c. In accordance with the standard Bulk Reclaimed Water Service Agreement until such time as JEA may no longer offer reclaimed water service under such Agreement.

(C) DRI, retail or other residential or commercial customers will be charged as follows:

a. A user shall be charged a monthly service availability charge according to the reclaimed water meter size as established in Section 201 of this Rate Document. Reclaimed water customers who receive service in a DRI will be charged an additional fee of \$6.00 per month, to cover additional costs due to regulatory requirements, regardless of meter size.

b. There shall also be a unit rate according to the following rate schedules:

**Residential Reclaimed Water Irrigation Rates**

Usage Blocks	Effective October 1, 2005	Effective October 1, 2006	Effective October 1, 2007
1 – 15 kgal	\$ 0.97	\$ 1.04	\$ 1.11
16 – 30 kgal	\$ 1.56	\$ 1.67	\$ 1.79
> 30 kgal	\$ 4.00	\$ 4.28	\$ 4.58

**Commercial Reclaimed Water Irrigation Rates**

Usage Blocks	Effective October 1, 2007
1 – 22 kgal	\$1.11
> 22 kgal	\$ 1.47

**603 - Reclaimed water capacity charges.**

(A) Capacity fees for retail reclaimed water service will be charged at the same rates as stated in section 105 of this document.

(B) No capacity fees will be charged for bulk reclaimed water sales.

**604 - Connection fee, etc.**

Connection, reconnection, tap, and construction fees and rates shall be in accordance with applicable sections of the Water & Sewer Rate Document.



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 01/30/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$ 153.51
Irrigation.....	14.92
Sewer.....	10,167.05
Water.....	5,016.57

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 15,352.05



Insulate your hot water pipes to save water and energy. Hot water will come out of the faucet faster, and you won't waste as much water or time waiting for it to heat up. For more tips, visit us at jea.com and conduct a free online water audit.



Clean and service your heating, ventilation, and air-conditioning (HVAC) system once a year. Find more ways to save and conduct a free online energy and water audit for your home or office at jea.com.

POSTED

PLEASE PAY BY 02/21/07 TO AVOID  
1.5% LATE PAYMENT FEE

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$17,376.35	-\$17,376.35	\$0.00	\$15,352.05	\$15,352.05

THANK YOU FOR  
DOING BUSINESS  
WITH US!

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →




Add \$ \_\_\_\_\_ to my monthly bill: \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200	Bill Date: 01/30/07	Please pay by 02/21/07 to avoid 1.5% late payment fee			
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$17,376.35	-\$17,376.35	\$0.00	\$15,352.05	\$15,352.05	



REGENCY UTILITIES INC  
ATTN: MONA NETTLES  
121 W FORSYTH ST STE 810  
JACKSONVILLE FL 32202-3857

JEA  
PO BOX 44297  
JACKSONVILLE FL 32231-4297

DOCUMENT NUMBER - DATE  
03380 APR 25 08

FPSC-COMMISSION CLERK

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 01/30/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 12/27/06-01/28/07 Reading Date: 01/28/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	32	69	Regular	40	40 kwh
05142819	32	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$ 1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 12/29/06-01/30/07 Reading Date: 01/30/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	32	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 12/27/06-01/28/07 Reading Date: 01/28/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	32	95	Regular	40	1440 kwh
05073662	32	0	Regular	40	0 kw

Electric Charges	\$	121.25
Gross Receipts Tax		3.11
Public Service Tax		7.60
Florida State Sales Tax		9.95

**TOTAL CURRENT ELECTRIC CHARGES \$ 141.91**

NON-TAXABLE FUEL AMOUNT \$ 48.35

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 12/27/06-01/26/07 Reading Date: 01/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	30	63415	Regular	4	2269000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		10,069.56

**TOTAL CURRENT SEWER CHARGES \$ 10,167.05**



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 01/30/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 12/27/06-01/26/07 Reading Date: 01/26/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft= 7.48 gal)
01622059	30	54998	Regular	6	4587000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		4,108.44
Public Service Tax		456.05

**TOTAL CURRENT WATER CHARGES \$ 5,016.57**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Jan 2007	6856000	1480
Dec 2006	7713000	1520
Feb 2006	6071000	600
Jan 2006	6178000	520



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 03/05/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$ 160.91
Irrigation.....	14.92
Sewer.....	8,546.89
Water.....	4,526.47

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 13,249.19



Help protect the environment and your pipes by properly disposing of fats, oils and grease. Use rubber scrapers and paper towels to remove oil and grease from cookware. After your grease has properly cooled, pour into an empty can or bottle, and then toss in the trash.



Here's a quick and easy way to save energy. Use a power strip as a central "turn off" point for electronics, video games and computers when not in use. For more tips, visit us at jea.com and conduct a free online energy audit.

**POSTED**

**PLEASE PAY BY 03/27/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$15,352.05	-\$15,352.05	\$0.00	\$13,249.19	\$13,249.19

**THANK YOU FOR  
DOING BUSINESS  
WITH US!**

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →




Add \$ \_\_\_\_\_ to my monthly bill: \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200		Bill Date: 03/05/07		Please pay by 03/27/07 to avoid 1.5% late payment fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$15,352.05	-\$15,352.05	\$0.00	\$13,249.19	\$13,249.19		

REGENCY UTILITIES INC  
1 INDEPENDENT DR STE 3120  
JACKSONVILLE FL 32202-5413

JEA  
PO BOX 44297  
JACKSONVILLE FL 32231-4297

6

223858172342000000000000400132491901010000000200012



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 03/05/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 01/28/07-02/27/07 Reading Date: 02/27/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	30	79	Regular	40	400 kwh
05142819	30	0	Regular	40	0 kw

Electric Charges	\$	38.37
Gross Receipts Tax		0.98
Public Service Tax		2.59
Florida State Sales Tax		3.14

**TOTAL CURRENT ELECTRIC CHARGES \$ 45.08**

NON-TAXABLE FUEL AMOUNT \$ 13.43

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 01/30/07-03/05/07 Reading Date: 03/05/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	34	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 01/28/07-02/27/07 Reading Date: 02/27/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	30	124	Regular	40	1160 kwh
05073662	30	0	Regular	40	0 kw

Electric Charges	\$	98.93
Gross Receipts Tax		2.54
Public Service Tax		6.25
Florida State Sales Tax		8.11

**TOTAL CURRENT ELECTRIC CHARGES \$ 115.83**

NON-TAXABLE FUEL AMOUNT \$ 38.94

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 01/26/07-02/27/07 Reading Date: 02/27/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	32	65319	Regular	4	1904000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		8,449.40

**TOTAL CURRENT SEWER CHARGES \$ 8,546.89**



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 03/05/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 01/26/07-02/27/07 Reading Date: 02/27/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft= 7.48 gal)
01622059	32	59087	Regular	6	4089000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		3,662.89
Public Service Tax		411.50

**TOTAL CURRENT WATER CHARGES \$ 4,526.47**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Mar 2007	0	1560
Jan 2007	6856000	1480
Mar 2006	5975000	745
Feb 2006	6071000	600



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 04/04/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	41.81
Irrigation.....		14.92
Sewer.....		7,866.29
Water.....		4,536.05

(A complete breakdown of charges can be found on the following pages.)

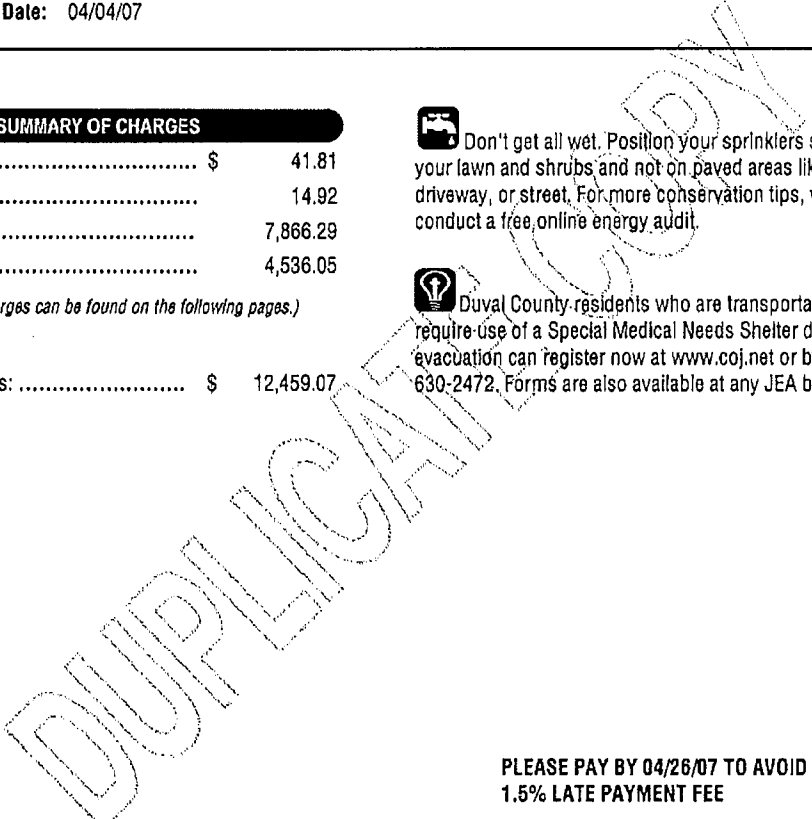
Total New Charges: ..... \$ 12,459.07



Don't get all wet. Position your sprinklers so the water lands on your lawn and shrubs and not on paved areas like the sidewalk, driveway, or street. For more conservation tips, visit us at jea.com and conduct a free online energy audit.



Duval County residents who are transportation dependent or require use of a Special Medical Needs Shelter during an emergency evacuation can register now at www.coj.net or by calling (904) 630-2472. Forms are also available at any JEA branch office.



**PLEASE PAY BY 04/26/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$13,249.19	-\$13,249.19	\$0.00	\$12,459.07	\$12,459.07

**THANK YOU FOR  
DOING BUSINESS  
WITH US!**

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →




Add \$ \_\_\_\_\_ to my monthly bill; \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200	Bill Date: 04/04/07	Please pay by 04/26/07 to avoid 1.5% late payment fee			
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$13,249.19	-\$13,249.19	\$0.00	\$12,459.07	\$12,459.07	

REGENCY UTILITIES INC  
 1 INDEPENDENT DR STE 3120  
 JACKSONVILLE FL 32202-3106

JEA  
 PO BOX 44297  
 JACKSONVILLE FL 32231-4297

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 04/04/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 02/27/07-03/28/07 Reading Date: 03/28/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	29	80	Regular	40	40 kwh
05142819	29	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 03/05/07-04/04/07 Reading Date: 04/04/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	30	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 02/27/07-03/28/07 Reading Date: 03/28/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	29	130	Regular	40	240 kwh
05073662	29	0	Regular	40	0 kw

Electric Charges	\$	25.63
Gross Receipts Tax		0.66
Public Service Tax		1.82
Florida State Sales Tax		2.10

**TOTAL CURRENT ELECTRIC CHARGES \$ 30.21**

NON-TAXABLE FUEL AMOUNT \$8.06

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 02/27/07-03/28/07 Reading Date: 03/28/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	29	67069	Regular	4	1750000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		7,768.80

**TOTAL CURRENT SEWER CHARGES \$ 7,866.29**



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 04/04/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 02/27/07-03/28/07 Reading Date: 03/28/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	29	63186	Regular	6	4099000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		3,671.60
Public Service Tax		412.37

**TOTAL CURRENT WATER CHARGES: \$ 4,536.05**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Mar 2007	5849000	280
Mar 2007	0	1560
Apr 2006	6291000	935
Mar 2006	5975000	745





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 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 04/30/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	49.25
Irrigation.....		14.92
Sewer.....		6,989.81
Water.....		4,484.46

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 11,538.44



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**PLEASE PAY BY 05/22/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$12,459.07	-\$12,459.07	\$0.00	\$11,538.44	\$11,538.44

**THANK YOU FOR  
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Add \$ \_\_\_\_\_ to my monthly bill; \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

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Acct#: 5817234200		Bill Date: 04/30/07		Please pay by 05/22/07 to avoid 1.5% late payment fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$12,459.07	-\$12,459.07	\$0.00	\$11,538.44	\$11,538.44		

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221858172342000000000000400115384401010000000200012



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 04/30/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 03/28/07-04/26/07 Reading Date: 04/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	29	82	Regular	40	80 kwh
05142819	29	0	Regular	40	0 kw

Electric Charges	\$	12.88
Gross Receipts Tax		0.33
Public Service Tax		1.05
Florida State Sales Tax		1.05

**TOTAL CURRENT ELECTRIC CHARGES \$ 16.31**

NON-TAXABLE FUEL AMOUNT \$2.69

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 03/28/07-04/26/07 Reading Date: 04/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	29	137	Regular	40	280 kwh
05073662	29	0	Regular	40	0 kw

Electric Charges	\$	28.81
Gross Receipts Tax		0.74
Public Service Tax		2.02
Florida State Sales Tax		2.37

**TOTAL CURRENT ELECTRIC CHARGES \$ 33.94**

NON-TAXABLE FUEL AMOUNT \$9.40

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 04/04/07-04/30/07 Reading Date: 04/30/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	26	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 03/28/07-04/26/07 Reading Date: 04/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
00410249	29	68622	Regular	4	1553000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		6,892.32

**TOTAL CURRENT SEWER CHARGES \$ 6,989.81**



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 04/30/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 03/28/07-04/26/07 Reading Date: 04/26/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	21	65794	Regular	6	2608000 gal
01622059	8	1439	Regular	6	1439000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		3,624.70
Public Service Tax		407.68

**TOTAL CURRENT WATER CHARGES \$ 4,484.46**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Apr 2007	5600000	360
Mar 2007	5849000	280
May 2006	7327000	1080
Apr 2006	6291000	935



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 05/30/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	45.52
Irrigation.....		14.92
Sewer.....		7,949.29
Water.....		5,571.53

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 13,581.26



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**PLEASE PAY BY 06/21/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$11,538.44	-\$11,538.44	\$0.00	\$13,581.26	\$13,581.26

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Additional information on reverse side. →




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Acct#: 5817234200		Bill Date: 05/30/07		Please pay by 06/21/07 to avoid 1.5% late payment fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$11,538.44	-\$11,538.44	\$0.00	\$13,581.26	\$13,581.26		

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 05/30/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 04/26/07-05/28/07 Reading Date: 05/28/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	32	84	Regular	40	80 kwh
05142819	32	0	Regular	40	0 kw

Electric Charges	\$	12.88
Gross Receipts Tax		0.33
Public Service Tax		1.05
Florida State Sales Tax		1.05

**TOTAL CURRENT ELECTRIC CHARGES \$ 15.31**

NON-TAXABLE FUEL AMOUNT \$2.69

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 04/26/07-05/28/07 Reading Date: 05/28/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	32	143	Regular	40	240 kwh
05073662	32	0	Regular	40	0 kw

Electric Charges	\$	25.63
Gross Receipts Tax		0.66
Public Service Tax		1.82
Florida State Sales Tax		2.10

**TOTAL CURRENT ELECTRIC CHARGES \$ 30.21**

NON-TAXABLE FUEL AMOUNT \$8.06

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 04/30/07-05/30/07 Reading Date: 05/30/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	30	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 04/26/07-05/25/07 Reading Date: 05/25/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	29	70391	Regular	4	1769000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		7,851.80

**TOTAL CURRENT SEWER CHARGES \$ 7,949.29**



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 05/30/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 04/26/07-05/25/07 Reading Date: 05/25/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	29	6589	Regular	6	5150000 gal

Water Meter Base Fee \$ 452.08

Water Consumption Charge 4,612.95

Public Service Tax 506.50

**TOTAL CURRENT WATER CHARGES \$ 5,571.53**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
May 2007	6919000	320
Apr 2007	5600000	360
Jun 2006	8102000	920
May 2006	7327000	1080



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 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 06/28/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	41.81
Irrigation.....		14.92
Sewer.....		9,835.05
Water.....		6,354.23

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 16,246.01



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DUPLICATE COPY

**PLEASE PAY BY 07/20/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$13,581.26	-\$13,581.26	\$0.00	\$16,246.01	\$16,246.01

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Acct#: 5817234200		Bill Date: 06/28/07		Please pay by 07/20/07 to avoid 1.5% late payment fee	
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$13,581.26	-\$13,581.26	\$0.00	\$16,246.01	\$16,246.01	

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 06/28/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 05/28/07-06/26/07 Reading Date: 06/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	29	85	Regular	40	40 kwh
05142819	29	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 05/30/07-06/28/07 Reading Date: 06/28/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	29	3374	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 05/28/07-06/26/07 Reading Date: 06/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	29	149	Regular	40	240 kwh
05073662	29	0	Regular	40	0 kw

Electric Charges	\$	25.63
Gross Receipts Tax		0.66
Public Service Tax		1.82
Florida State Sales Tax		2.10

**TOTAL CURRENT ELECTRIC CHARGES \$ 30.21**

NON-TAXABLE FUEL AMOUNT \$8.06

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 05/25/07-06/26/07 Reading Date: 06/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
00410249	32	72585	Regular	4	2194000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		9,737.56

**TOTAL CURRENT SEWER CHARGES \$ 9,835.05**





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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 06/28/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 05/25/07-06/26/07 Reading Date: 06/26/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	32	12533	Regular	6	5944000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		5,324.49
Public Service Tax		577.66

**TOTAL CURRENT WATER CHARGES \$ 6,354.23**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Jun 2007	8138000	280
May 2007	6919000	320
Jul 2006	8328000	920
Jun 2006	8102000	920



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 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 07/30/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	45.54
Irrigation.....		35.51
Sewer.....		10,186.97
Water.....		6,370.44

(A complete breakdown of charges can be found on the following pages.)

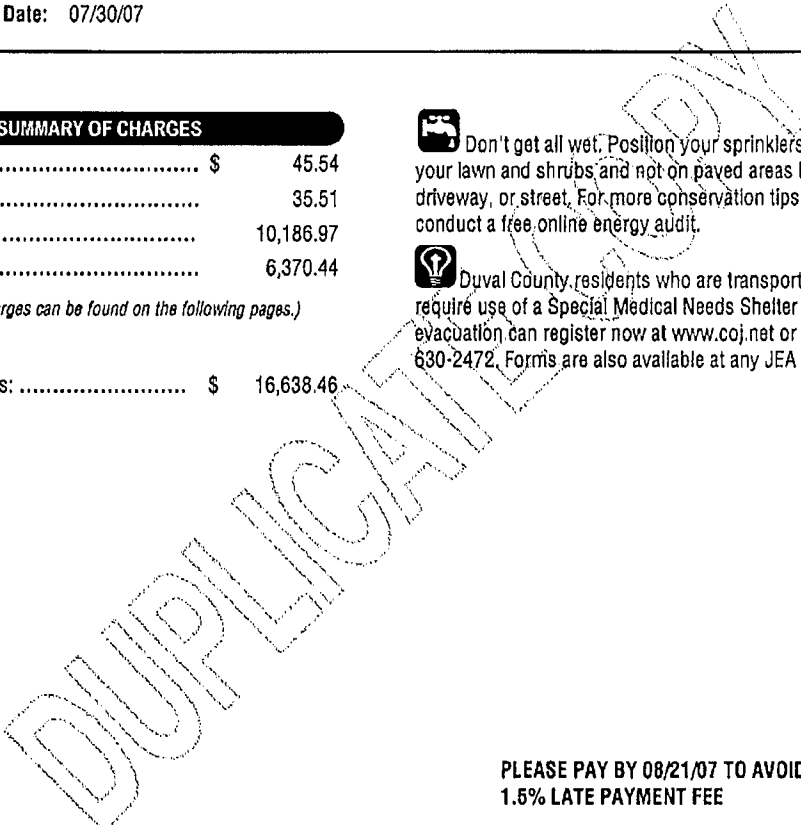
Total New Charges: ..... \$ 16,638.46



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PLEASE PAY BY 08/21/07 TO AVOID  
1.5% LATE PAYMENT FEE

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$16,246.01	-\$16,246.01	\$0.00	\$16,638.46	\$16,638.46

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Additional information on reverse side. →




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Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200		Bill Date: 07/30/07		Please pay by 08/21/07 to avoid 1.5% late payment fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$16,246.01	-\$16,246.01	\$0.00	\$16,638.46	\$16,638.46		

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225858172342000000000000400166384601010000000200011



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 07/30/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 06/26/07-07/26/07 Reading Date: 07/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	30	86	Regular	40	40 kwh
05142819	30	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 06/28/07-07/26/07 Reading Date: 07/26/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
41788648	5	3374	Regular	3/4	0 gal
67306287	23	18	Regular	3/4	18000 gal

Irrigation Meter Fee	\$	13.56
Irrigation Water Consumption Charge		18.72
Public Service Tax		3.23

**TOTAL CURRENT IRRIGATION CHARGES \$ 35.51**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 06/26/07-07/26/07 Reading Date: 07/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	30	156	Regular	40	280 kwh
05073662	30	0	Regular	40	0 kw

Electric Charges	\$	28.81
Gross Receipts Tax		0.74
Public Service Tax		2.02
Florida State Sales Tax		2.37

**TOTAL CURRENT ELECTRIC CHARGES \$ 33.94**

NON-TAXABLE FUEL AMOUNT \$9.40

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 06/26/07-07/26/07 Reading Date: 07/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	30	74858	Regular	4	2273000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		10,089.48

**TOTAL CURRENT SEWER CHARGES \$ 10,186.97**



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 07/30/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 06/26/07-07/26/07 Reading Date: 07/26/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	30	18494	Regular	6	5961000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		5,339.23
Public Service Tax		579.13

**TOTAL CURRENT WATER CHARGES \$ 6,370.44**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Jul 2007	8252000	320
Jun 2007	8138000	280
Aug 2006	9307000	960
Jul 2006	8328000	920



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 08/28/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	45.54
Irrigation.....		14.92
Sewer.....		10,303.17
Water.....		6,609.97
Other Activities.....		249.57

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 17,223.17

**!** Your account is Past Due. To Avoid Disconnection for Non-Payment, the Past Due Amount of \$16,638.46 is due by 09/10/07.

**!** Don't get all wet. Position your sprinklers so the water lands on your lawn and shrubs and not on paved areas like the sidewalk, driveway, or street. For more conservation tips, visit us at jea.com and conduct a free online energy audit.

**!** Duval County residents who are transportation dependent or require use of a Special Medical Needs Shelter during an emergency evacuation can register now at www.coj.net or by calling (904) 630-2472. Forms are also available at any JEA branch office.

**PLEASE PAY BY 09/10/07 TO AVOID  
 1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$16,638.46	\$0.00	\$16,638.46	\$17,223.17	\$33,861.63

**THANK YOU FOR  
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PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →



Add \$ \_\_\_\_\_ to my monthly bill: \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200		Bill Date: 08/28/07		Please pay by 09/10/07 to avoid 1.5% late Payment Fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$16,638.46	\$0.00	\$16,638.46	\$17,223.17	\$33,861.63		

REGENCY UTILITIES INC  
 1 INDEPENDENT DR STE 3120  
 JACKSONVILLE FL 32202-2773

**\*\* JEA \*\***  
 PO BOX 45047  
 JACKSONVILLE FL 32231-5047

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226858172342000000000000400338616301010000000200011



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 08/28/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 07/26/07-08/26/07 Reading Date: 08/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	31	87	Regular	40	40 kwh
05142819	31	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 07/26/07-08/26/07 Reading Date: 08/26/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
67306287	31	18	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 07/26/07-08/26/07 Reading Date: 08/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	31	163	Regular	40	280 kwh
05073662	31	0	Regular	40	0 kw

Electric Charges	\$	28.81
Gross Receipts Tax		0.74
Public Service Tax		2.02
Florida State Sales Tax		2.37

**TOTAL CURRENT ELECTRIC CHARGES \$ 33.94**

NON-TAXABLE FUEL AMOUNT \$9.40

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 07/26/07-08/24/07 Reading Date: 08/24/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	29	77157	Regular	4	2299000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		10,205.68

**TOTAL CURRENT SEWER CHARGES \$ 10,303.17**



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 08/28/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 07/26/07-08/24/07 Reading Date: 08/24/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	29	24698	Regular	6	6204000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		5,556.98
Public Service Tax		600.91

**TOTAL CURRENT WATER CHARGES \$ 6,609.97**

**OTHER ACTIVITIES**

Late Payment Charge \$ 249.57

**TOTAL OTHER ACTIVITIES \$ 249.57**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Aug 2007	8503000	320
Jul 2007	8252000	320
Sep 2006	8419000	1000
Aug 2006	9307000	960



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 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 09/27/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	52.97
Irrigation.....		14.92
Sewer.....		10,684.97
Water.....		6,603.33

(A complete breakdown of charges can be found on the following pages.)

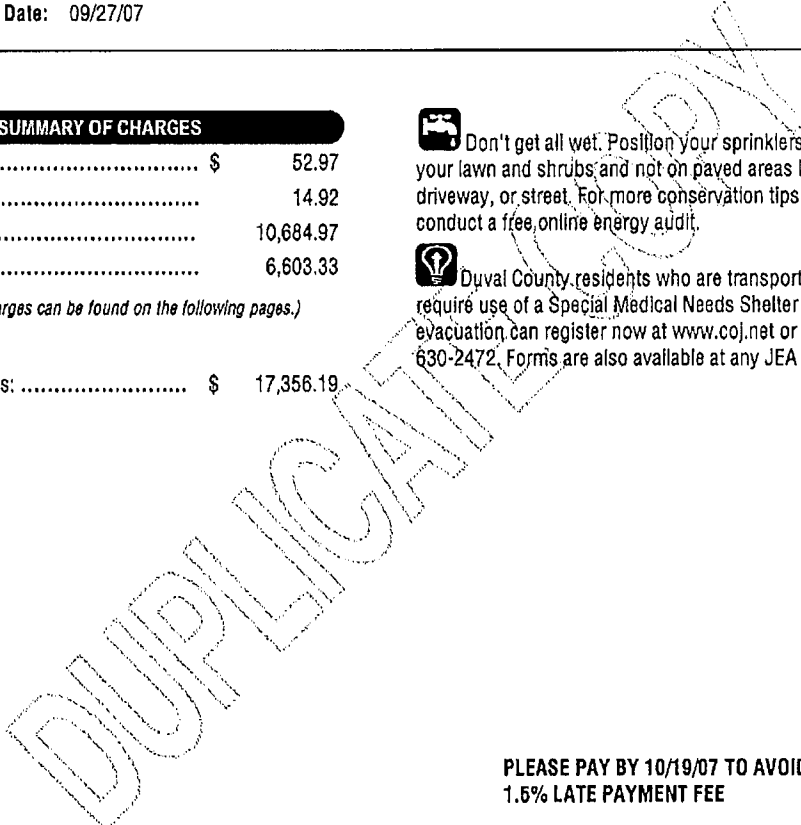
Total New Charges: ..... \$ 17,356.19



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**PLEASE PAY BY 10/19/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$33,861.63	-\$33,861.63	\$0.00	\$17,356.19	\$17,356.19

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Acct#: 5817234200		Bill Date: 09/27/07		Please pay by 10/19/07 to avoid 1.5% late payment fee	
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$33,861.63	-\$33,861.63	\$0.00	\$17,356.19	\$17,356.19	

REGENCY UTILITIES INC  
 1 INDEPENDENT DR STE 3120  
 JACKSONVILLE FL 32202-2773

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 09/27/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 08/26/07-09/25/07 Reading Date: 09/25/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	30	88	Regular	40	40 kwh
05142819	30	0	Regular	40	0 kw

Electric Charges	\$	9.69
Gross Receipts Tax		0.25
Public Service Tax		0.86
Florida State Sales Tax		0.80

**TOTAL CURRENT ELECTRIC CHARGES \$ 11.60**

NON-TAXABLE FUEL AMOUNT \$1.35

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 08/26/07-09/25/07 Reading Date: 09/25/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
67306287	30	18	Regular	3/4	0 gal

Irrigation Meter Fee	\$	13.56
Public Service Tax		1.36

**TOTAL CURRENT IRRIGATION CHARGES \$ 14.92**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 08/26/07-09/25/07 Reading Date: 09/25/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	30	172	Regular	40	360 kwh
05073662	30	0	Regular	40	0 kw

Electric Charges	\$	35.18
Gross Receipts Tax		0.90
Public Service Tax		2.40
Florida State Sales Tax		2.89

**TOTAL CURRENT ELECTRIC CHARGES \$ 41.37**

NON-TAXABLE FUEL AMOUNT \$12.08

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 08/24/07-09/25/07 Reading Date: 09/25/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	32	79542	Regular	4	2385000 gal

Sewer Base Fee	\$	97.49
Sewer Usage Charge		10,587.48

**TOTAL CURRENT SEWER CHARGES \$ 10,684.97**



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 09/27/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 08/24/07-09/25/07 Reading Date: 09/25/07

Service Point: Commercial - Water

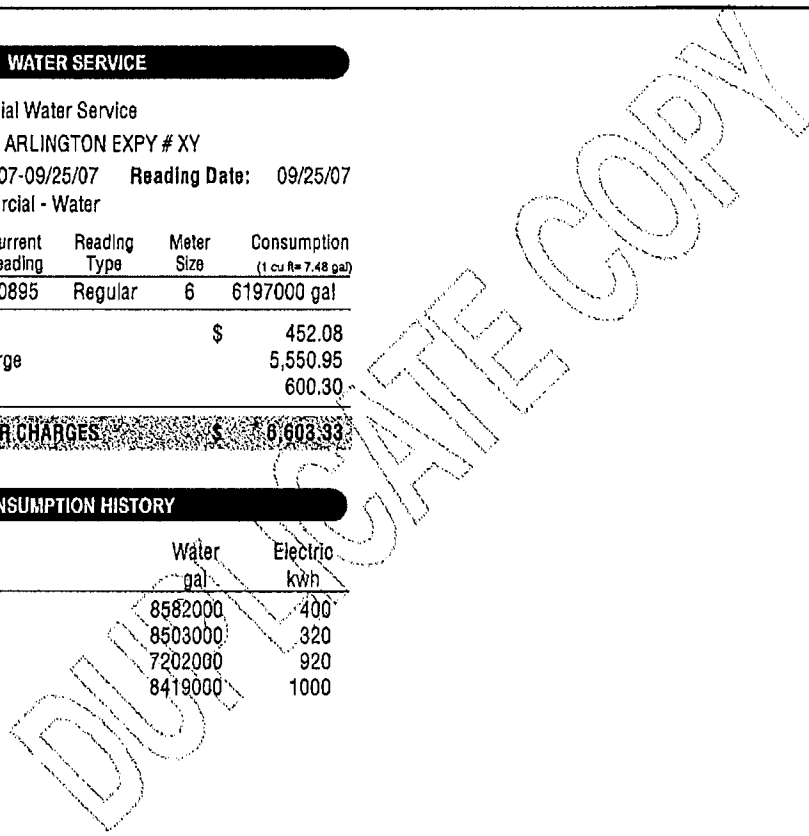
Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft= 7.48 gal)
01622059	32	30895	Regular	6	6197000 gal

Water Meter Base Fee	\$	452.08
Water Consumption Charge		5,550.95
Public Service Tax		600.30

**TOTAL CURRENT WATER CHARGES \$ 6,603.33**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Sep 2007	8582000	400
Aug 2007	8503000	320
Oct 2006	7202000	920
Sep 2006	8419000	1000





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 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 10/25/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	65.36
Irrigation.....		15.77
Sewer.....		9,047.39
Water.....		5,647.60

(A complete breakdown of charges can be found on the following pages.)

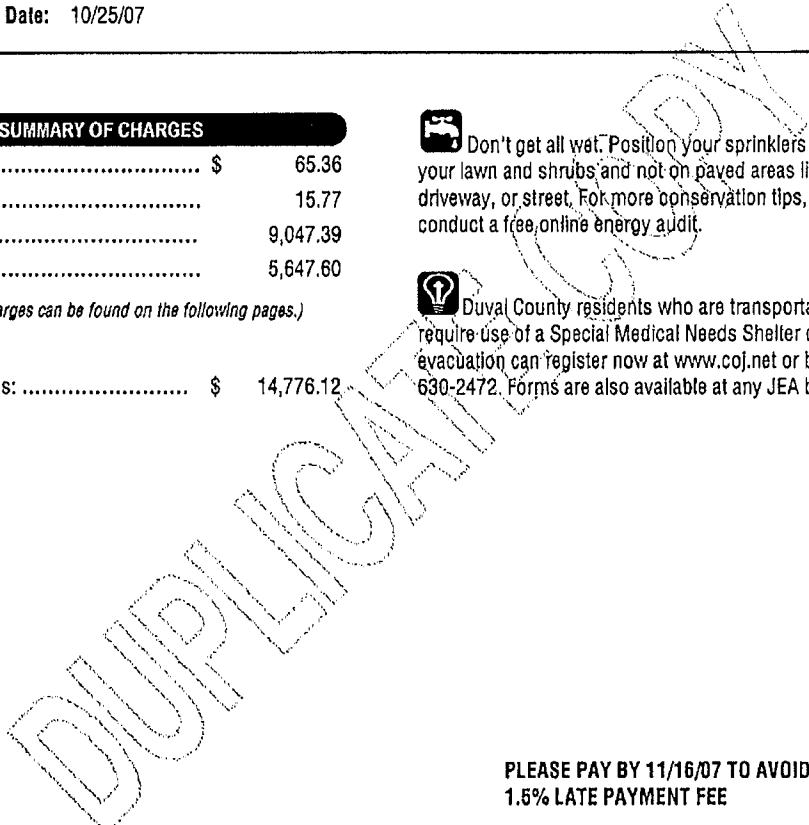
Total New Charges: ..... \$ 14,776.12



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**PLEASE PAY BY 11/16/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$17,356.19	-\$17,356.19	\$0.00	\$14,776.12	\$14,776.12

**THANK YOU FOR  
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Additional information on reverse side. →




Add \$\_\_\_\_\_ to my monthly bill; \$\_\_\_\_\_ for Neighbor to Neighbor and/or \$\_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

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Acct#: 5817234200		Bill Date: 10/25/07		Please pay by 11/16/07 to avoid 1.5% late payment fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$17,356.19	-\$17,356.19	\$0.00	\$14,776.12	\$14,776.12		

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 JACKSONVILLE FL 32202-2773

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 PO BOX 44297  
 JACKSONVILLE FL 32231-4297

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2268581723420000000000000400147761201010000000200011



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 10/25/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 09/25/07-10/23/07 Reading Date: 10/23/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	28	89	Regular	40	40 kwh
05142819	28	0	Regular	40	0 kw

Electric Charges	\$	10.59
Gross Receipts Tax		0.27
Public Service Tax		0.95
Florida State Sales Tax		0.87

**TOTAL CURRENT ELECTRIC CHARGES \$ 12.68**

NON-TAXABLE FUEL AMOUNT \$1.40

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 09/25/07-10/23/07 Reading Date: 10/23/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
67306287	28	18	Regular	3/4	0 gal

Irrigation Meter Fee prorated 5 day(s)	\$	2.42
Irrigation Meter Fee prorated 23 day(s)		11.92
Public Service Tax		1.43

**TOTAL CURRENT IRRIGATION CHARGES \$ 15.77**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 09/25/07-10/23/07 Reading Date: 10/23/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	28	183	Regular	40	440 kwh
05073662	28	0	Regular	40	0 kw

Electric Charges	\$	44.79
Gross Receipts Tax		1.15
Public Service Tax		3.06
Florida State Sales Tax		3.68

**TOTAL CURRENT ELECTRIC CHARGES \$ 52.68**

NON-TAXABLE FUEL AMOUNT \$15.31

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 09/25/07-10/23/07 Reading Date: 10/23/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	28	81449	Regular	4	1907000 gal

Sewer Base Fee prorated 5 day(s)	\$	17.41
Sewer Base Fee prorated 23 day(s)		85.68
Sewer Usage Charge prorated 5 day(s)		1,510.60
Sewer Usage Charge prorated 23 day(s)		7,433.70

**TOTAL CURRENT SEWER CHARGES \$ 9,047.39**



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 10/25/07

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 09/25/07-10/23/07 Reading Date: 10/23/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	28	35793	Regular	6	4898000 gal

Water Meter Base Fee prorated 5 day(s)	\$ 80.73
Water Meter Base Fee prorated 23 day(s)	397.34
Water Consumption Charge prorated 5 day(s)	783.23
Water Consumption Charge prorated 23 day	3,872.88
Public Service Tax	513.42

**TOTAL CURRENT WATER CHARGES \$ 5,647.60**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Oct 2007	6805000	480
Sep 2007	8582000	400
Nov 2006	7743000	1280
Oct 2006	7202000	920



21 West Church Street, Jacksonville, FL 32202-3139  
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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 11/29/07

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	62.34
Irrigation.....		15.96
Sewer.....		9,927.16
Water.....		7,098.56

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 17,104.02



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**PLEASE PAY BY 12/21/07 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$14,776.12	-\$14,776.12	\$0.00	\$17,104.02	\$17,104.02

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Additional Information on reverse side. →




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Check here for telephone/mail address correction and fill in on reverse side.

Acc#: 5817234200	Bill Date: 11/29/07	Please pay by 12/21/07 to avoid 1.5% late Payment Fee			
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID
\$14,776.12	-\$14,776.12	\$0.00	\$17,104.02	\$17,104.02	



REGENCY UTILITIES INC  
 9501 ARLINGTON EXPY # XY  
 JACKSONVILLE FL 32225-8200

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 PO BOX 44297  
 JACKSONVILLE FL 32231-4297

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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 11/29/07

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 10/23/07-11/26/07 Reading Date: 11/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	34	91	Regular	40	80 kwh
05142819	34	0	Regular	40	0 kw

Electric Charges	\$	14.24
Gross Receipts Tax		0.37
Public Service Tax		1.18
Florida State Sales Tax		1.17

**TOTAL CURRENT ELECTRIC CHARGES \$ 16.96**

NON-TAXABLE FUEL AMOUNT \$2.80

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 10/23/07-11/26/07 Reading Date: 11/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	34	192	Regular	40	360 kwh
05073662	34	0	Regular	40	0 kw

Electric Charges	\$	38.53
Gross Receipts Tax		0.99
Public Service Tax		2.69
Florida State Sales Tax		3.17

**TOTAL CURRENT ELECTRIC CHARGES \$ 45.38**

NON-TAXABLE FUEL AMOUNT \$12.61

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 10/23/07-11/26/07 Reading Date: 11/26/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
67306287	34	18	Regular	3/4	0 gal

Irrigation Meter Fee	\$	14.51
Public Service Tax		1.45

**TOTAL CURRENT IRRIGATION CHARGES \$ 15.96**

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 10/23/07-11/26/07 Reading Date: 11/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	34	83519	Regular	4	2070000 gal

Sewer Base Fee	\$	104.31
Sewer Usage Charge		9,822.85

**TOTAL CURRENT SEWER CHARGES \$ 9,927.16**



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Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 11/29/07

**WATER SERVICE**

**Billing Rate:** Commercial Water Service

**Service Address:** 9501 ARLINGTON EXPY # XY

**Service Period:** 10/23/07-11/26/07 **Reading Date:** 11/26/07

**Service Point:** Commercial - Water

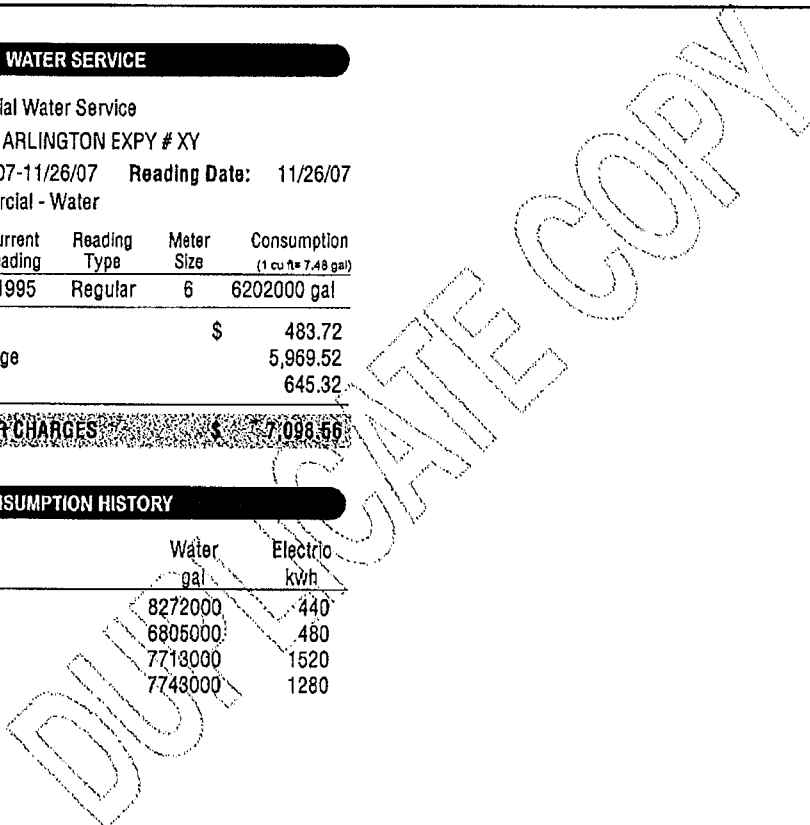
Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	34	41995	Regular	6	6202000 gal

Water Meter Base Fee	\$	483.72
Water Consumption Charge		5,969.52
Public Service Tax		645.32

**TOTAL CURRENT WATER CHARGES \$ 7,098.56**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Nov 2007	8272000	440
Oct 2007	6805000	480
Dec 2006	7713000	1520
Nov 2006	7743000	1280







21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02 Bill Date: 01/03/08

**TOTAL SUMMARY OF CHARGES**

Electric.....	\$	86.68
Irrigation.....		15.96
Sewer.....		11,386.21
Water.....		6,383.39

(A complete breakdown of charges can be found on the following pages.)

Total New Charges: ..... \$ 17,872.24



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**PLEASE PAY BY 01/25/08 TO AVOID  
1.5% LATE PAYMENT FEE**

Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay
\$17,104.02	-\$17,104.02	\$0.00	\$17,872.24	\$17,872.24

**THANK YOU FOR  
DOING BUSINESS  
WITH US!**

PLEASE DETACH AND RETURN PAYMENT STUB BELOW WITH TOTAL DUE IN ENVELOPE PROVIDED.

Additional information on reverse side. →




Add \$ \_\_\_\_\_ to my monthly bill: \$ \_\_\_\_\_ for Neighbor to Neighbor and/or \$ \_\_\_\_\_ for the Prosperity Scholarship Fund. I will notify JEA when I no longer wish to contribute.

Check here for telephone/mail address correction and fill in on reverse side.

Acct#: 5817234200		Bill Date: 01/03/08		Please pay by 01/25/08 to avoid 1.5% late Payment Fee		
Previous Balance	Payment(s) Received	Balance Before New Charges	New Charges	Please Pay	TOTAL AMOUNT PAID	
\$17,104.02	-\$17,104.02	\$0.00	\$17,872.24	\$17,872.24		



REGENCY UTILITIES INC  
 9501 ARLINGTON EXPY # XY  
 JACKSONVILLE FL 32225-8200

JEA  
 PO BOX 44297  
 JACKSONVILLE FL 32231-4297

G

39

22585817234200000000000000004001787224010100000000200012



Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 01/03/08

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 11/26/07-12/26/07 Reading Date: 12/26/07

Service Point: Fire Pump 1

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05142819	30	92	Regular	40	40 kwh
05142819	30	0	Regular	40	0 kw

Electric Charges	\$	10.77
Gross Receipts Tax		0.28
Public Service Tax		0.96
Florida State Sales Tax		0.88

**TOTAL CURRENT ELECTRIC CHARGES \$ 12.89**

NON-TAXABLE FUEL AMOUNT \$1.41

**IRRIGATION SERVICE**

Billing Rate: Commercial Irrigation Service

Service Address: 9484 REGENCY SQUARE BLVD

Service Period: 11/26/07-12/26/07 Reading Date: 12/26/07

Service Point: Irrigation 1 - Commercial

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
67306287	30	18	Regular	3/4	0 gal

Irrigation Meter Fee	\$	14.51
Public Service Tax		1.45

**TOTAL CURRENT IRRIGATION CHARGES \$ 15.96**

**ELECTRIC SERVICE**

Billing Rate: General Service

Service Address: 9484 REGENCY SQUARE BLVD APT LS01

Service Period: 11/26/07-12/26/07 Reading Date: 12/26/07

Service Point: Commercial - Electric

Meter Number	Days Billed	Current Reading	Reading Type	Meter Constant	Consumption
05073662	30	208	Regular	40	640 kwh
05073662	30	0	Regular	40	0 kw

Electric Charges	\$	62.83
Gross Receipts Tax		1.61
Public Service Tax		4.20
Florida State Sales Tax		5.15

**TOTAL CURRENT ELECTRIC CHARGES \$ 73.79**

NON-TAXABLE FUEL AMOUNT \$22.42

**SEWER SERVICE**

Billing Rate: Commercial Sewer Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 11/26/07-12/26/07 Reading Date: 12/26/07

Service Point: Commercial Sewer

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consump. (1 cu ft = 7.48 gal)
00410249	30	85896	Regular	4	2377000 gal

Sewer Base Fee	\$	104.31
Sewer Usage Charge		11,281.90

**TOTAL CURRENT SEWER CHARGES \$ 11,386.21**



21 West Church Street, Jacksonville, FL 32202-3139  
 Phone: 904.665.6000 • Fax: 904.665.7990 • Internet: jea.com

Customer Name: REGENCY UTILITIES INC

Account #: 5817234200

Cycle: 02

Bill Date: 01/03/08

**WATER SERVICE**

Billing Rate: Commercial Water Service

Service Address: 9501 ARLINGTON EXPY # XY

Service Period: 11/26/07-12/26/07 Reading Date: 12/26/07

Service Point: Commercial - Water

Meter Number	Days Billed	Current Reading	Reading Type	Meter Size	Consumption (1 cu ft = 7.48 gal)
01622059	30	47521	Regular	6	5526000 gal

Water Meter Base Fee	\$	483.72
Water Consumption Charge		5,319.36
Public Service Tax		580.31

**TOTAL CURRENT WATER CHARGES: \$ 6,383.39**

**CONSUMPTION HISTORY**

	Water gal	Electric kwh
Dec 2007	7903000	680
Nov 2007	8272000	440
Jan 2007	6856000	1480
Dec 2006	7719000	1520

Regency Utilities  
Fire Protection Assets  
Summary  
2007

		<u>Cost</u>	<u>Net Book Value</u>
304	Structure & Improvement	285,387	143,750
307	Wells & Springs	195,402	119,659
309	Raw Water Line	16,090	10,106
310	Power Generation Equipment	58,707	29,571
311	Water Pumping Equipment	185,199	93,285
320	Water Treatment Equipment	15,818	8,334
330	Distribution Reservoirs	153,890	77,528
		<u>910,493</u>	<u>482,234</u>

Regency Utilities  
 Fire Protection Assets  
 2007 Book Depreciation

<u>304</u>	<u>Structure &amp; Improvement</u>	<u>Life</u>	<u>Date Acquired</u>	<u>Acquisition Cost</u>	<u>Prior Accum Deprec</u>	<u>Current Deprec</u>	<u>Total Accum Dep</u>	<u>Net Book Value</u>
509	Pittsburg Tank - Demolition	30	04/23/93	11,486	5,318	383	5,700	5,786
510	Payroll, Permits, Testing	30	04/23/93	1,604	743	53	796	808
511	Engineering	30	04/23/93	80,029	37,050	2,668	39,718	40,311
512	WTC - Site work, Landscaping, Building	30	04/23/93	189,828	87,883	6,328	94,211	95,617
513	Gate Gutters	30	04/23/93	290	134	10	144	146
514	WPC - Add Salaries	30	04/23/93	2,150	995	72	1,067	1,083
				<u>285,387</u>	<u>132,124</u>	<u>9,513</u>	<u>141,637</u>	<u>143,750</u>

<u>307</u>	<u>Wells &amp; Springs</u>	<u>Life</u>	<u>Date Acquired</u>	<u>Acquisition Cost</u>	<u>Prior Accum Deprec</u>	<u>Current Deprec</u>	<u>Total Accum Dep</u>	<u>Net Book Value</u>
365	Partridge Well Fire Pump	30	04/23/93	15,725	7,280	524	7,804	7,921
515	Engineering	30	04/23/93	6,658	3,082	222	3,304	3,354
516	Partridge - 15 HP #2 Pump	30	04/23/93	8,410	3,894	280	4,174	4,236
517	Partridge - 40 HP #1 Pump	30	04/23/93	10,627	4,920	354	5,274	5,353
681	Well 16"x12"x795' w/60 HP, PH5 HZ 60 - High Thrust Electrical Motor	30	04/01/97	142,634	47,030	4,754	51,784	90,850
693	Grass Master	30	01/30/98	918	277	31	307	611
694	Floyd Aquifer	30	02/01/98	1,500	452	50	502	998
695	BHR Engineering	30	02/05/98	698	210	23	233	465
696	BHR Engineering	30	06/01/98	511	148	17	165	346
697	Sensus 2" Measuring System w/Dayton - TECH 1 HP Motor	30	07/30/98	2,721	775	91	866	1,855
698	PBM Install Meters	30	10/05/98	2,500	697	83	780	1,720
864	2001 Additions	30	06/30/01	2,500	465	83	549	1,951
				<u>195,402</u>	<u>69,230</u>	<u>6,513</u>	<u>75,743</u>	<u>119,659</u>

Regency Utilities  
 Fire Protection Assets  
 2007 Book Depreciation

		<u>Life</u>	<u>Date Acquired</u>	<u>Acquisition Cost</u>	<u>Prior Accum Deprec</u>	<u>Current Deprec</u>	<u>Total Accum Dep</u>	<u>Net Book Value</u>
<u>309</u>	<u>Raw Water Line</u>							
538	AJ Johns	30	09/30/93	3,590	1,609	120	1,729	1,861
682	25' of 12" PVC Pipe	30	12/01/97	12,500	3,839	417	4,256	8,244
				<u>16,090</u>	<u>5,448</u>	<u>536</u>	<u>5,984</u>	<u>10,106</u>
<u>310</u>	<u>Power Generation Equipment</u>							
530	Corbett Cramer - Off Load	30	04/23/93	195	90	7	97	98
531	Cummins DE Power Generating System- ONAN GEN SET Model 3000 DFCB 58649F Serial # J920487682 System Reg# 0375862 Control Box - Model OTCU 6006 HZ60 , Volts 277/400, PH2, Wire 4 Amps 600	30	04/23/93	49,900	23,102	1,663	24,765	25,135
532	WPC - Installation	30	04/23/93	8,612	3,987	287	4,274	4,338
				<u>58,707</u>	<u>27,179</u>	<u>1,957</u>	<u>29,136</u>	<u>29,571</u>
<u>311</u>	<u>Water Pumping Equipment</u>							
518	Fischer Supply - 12" Meter	30	04/23/93	2,696	1,248	90	1,338	1,358
519	Davis Meter 8" Gate Valve	30	04/23/93	335	155	11	166	169
520	First Coast Forklift	30	04/23/93	78	36	3	39	39
521 Note A	RM Myers 200 HP Fire Pump	30	04/23/93	20,320	9,407	677	10,085	10,235
522 Note B	WPC - Installation Electric Etc. Includes Motor 1,2,&3 - Marathon Electric, HP 60, RPM 1785 SF 1.1 Encl. DP, Volts 230/460, Code-G, PH.3, HZ 60 Type TBR. Serial # 24247, 24248, 41691	30	04/23/93	161,770	74,894	5,392	80,286	81,484
				<u>185,199</u>	<u>85,740</u>	<u>6,173</u>	<u>91,914</u>	<u>93,285</u>

Regency Utilities  
 Fire Protection Assets  
 2007 Book Depreciation

		<u>Life</u>	<u>Date Acquired</u>	<u>Acquisition Cost</u>	<u>Prior Accum Deprec</u>	<u>Current Deprec</u>	<u>Total Accum Dep</u>	<u>Net Book Value</u>
<u>320</u>	<u>Water Treatment Equipment</u>							
523	Barnett Supply - Capitol Controls	30	04/23/93	7,030	3,255	234	3,489	3,541
524 Note C	Blakenship - C12 Alarm System	30	04/23/93	1,780	824	59	883	897
525	WPC - Installation	30	04/24/93	2,850	1,319	95	1,414	1,436
604	Phosphate Drip System	30	12/01/95	4,158	1,558	139	1,697	2,461
				<u>15,818</u>	<u>6,956</u>	<u>527</u>	<u>7,484</u>	<u>8,334</u>
		<u>Life</u>	<u>Date Acquired</u>	<u>Acquisition Cost</u>	<u>Prior Accum Deprec</u>	<u>Current Deprec</u>	<u>Total Accum Dep</u>	<u>Net Book Value</u>
<u>330</u>	<u>Distribution Reservoirs</u>							
523	Buffalo Tank - Hydro tank MAWP 150, MDMT 35, PSISAT 100, Mfg 1992	30	04/23/93	16,082	7,445	536	7,981	8,101
527	Jax Rubber & Gasket	30	04/23/93	58	27	2	29	29
528	WPC - Concrete Reservoirs & Aeration	30	04/24/93	137,750	63,760	4,592	68,352	69,398
				<u>153,890</u>	<u>71,233</u>	<u>5,130</u>	<u>76,362</u>	<u>77,528</u>
	<b>Total Fire Protection Assets</b>			<u><u>910,493</u></u>	<u><u>397,910</u></u>	<u><u>30,350</u></u>	<u><u>428,259</u></u>	<u><u>482,234</u></u>

Regency Utilities  
Fire Protection Assets  
2007 Book Depreciation

NOTE A Part of Tag #521

Isolating Switch Circuit Breaker  
Hubbell Industrial Controls, Inc.  
Fire Pump Automatic Transfer Switch  
CAT No. 250 19 EFP  
Serial# 234-005-1-1  
AMPS Normal 400 - Emergency 400  
Volts 480, Poles 3, HZ 60

Electric Fire Pump Controller  
CAT# 04D234-4GHJK  
Serial# 7244103  
W/D 010-10640-10, 300 PSI, 150000 SYMM. AMPS - RMS  
Bal 10640 HP 200, Volts 460, HZ 60, PH 3

NOTE B Part of Tag #522

Cutter-Hammer Circuit Breaker Enclosure  
CAT# LS 400S  
400 AMS MAX  
600 Volts MAX AC  
250 Volts MAX DC

Cutter-Hammer Unitrol Motor Control Center  
Serial# 6AF 1485275/8  
Volts 480, HZ 60, Face 3, Wire 3, Control Volts, 120  
Vertical Bus - 300  
Horizontal Bus - 600

Reliance 501 - Water Heater

Wallace & Tierman V2000  
Gas Feed System, Growth and algae control in irrigation systems

NOTE C Part of Tag #524

Series of "Alarm" Boxes  
1 - High Level, Low Level, High Silence, Low Silence  
2 - Sequence Panel  
3 - Level Controls

Remote Alarm Dialing Monitor  
with Solid State Message Recording "Verbatim"



Regency Utilities  
Water/Sewer Assets  
Summary  
2007

	<u>Cost</u>	<u>Net Book Value</u>
333 Water Plant - Services	148,540	51,187
334 Water Plant - Meters/Meter Install	46,889	17,596
337 Water Plant - Fire Mains	21,980	9,522
363 Sewer Plant - Belks Expansion	6,682	4,378
371 Sewer Utility - Collection Sewers	30,260	8,025
Book/Tax Difference (prior period)		27,682
	<u>254,351</u>	<u>118,390</u>

2007 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - REGENCY UTILITIES, INC.

*Water/Sewer Tax Deprec*

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
1	WW GAY REWORK SERVICES IN EAST AMT DEPRECIATION	033093	150DB SL	20.00 20.00	136,612.		136,612.	89,761. 17,146.	3,514. 3,514.
2	BELK EXPANSION (1 FIRE 1/4") AMT DEPRECIATION	050399	SL SL	25.00 25.00	9,515.		9,515.	2,904. 1,524.	381. 381.
3	MALL (AUNTI ANN) 3/4" AMT DEPRECIATION	071599	SL SL	25.00 25.00	937.		937.	277. 148.	37. 37.
4	MALL (WILSONS LEATHER) 1" 2 AMT DEPRECIATION	112499	SL SL	25.00 25.00	1,476.		1,476.	420. 236.	59. 59.
5	METERS 0 1979 ADDITIONS AMT DEPRECIATION	010170	SL SL	50.00 50.00	11,621.		11,621.	8,597. 928.	232. 232.
6	TWO 530 METERS - DAVIS SUPPLY AMT DEPRECIATION	010172	SL SL	50.00 50.00	71.		71.	48. 4.	1. 1.
7	DAVIS METER - 1974 ADDITION AMT DEPRECIATION	010174	SL SL	50.00 50.00	40.		40.	27. 4.	1. 1.
8	DAVIS METER 1975 ADDITION AMT DEPRECIATION	010175	SL SL	50.00 50.00	107.		107.	68. 8.	2. 2.
9	DAVIS METER - 1977 ADDITION AMT DEPRECIATION	010177	SL SL	40.00 40.00	284.		284.	213. 28.	7. 7.
10	INTERSTATE METER - 2" AMT DEPRECIATION	010178	SL SL	40.00 40.00	363.		363.	263. 36.	9. 9.
11	METER CONTRIBUTIONS	070181	SL	15.00	1,799.		1,799.	1,799.	0.

2007 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - REGENCY UTILITIES, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	* Reduction in Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
12	CIAD ADDED BACK IN PRIOR	123182	SL	5.00	11,746.		11,746.	11,746.	0.
13	LENSCRAFTERS - NEW 1 1/2 METER AMT DEPRECIATION	091488	150DB SL	20.00 20.00	430.		430.	352. 28.	6. 6.
	MAISON BLANOHE - REPLACE 1 1/2 "								
14	METER AMT DEPRECIATION	123188	150DB SL	20.00 20.00	413.		413.	339. 27.	6. 6.
15	WALGREENS NEW 1/1/2 " METER AMT DEPRECIATION	030989	150DB SL	20.00 20.00	408.		408.	321. 32.	7. 7.
16	NICKLES AND DIMES NEW 5/8" METER	041889	150DB	20.00	31.		31.	25.	0.
17	TAPE WORLD 5/8 " METER AMT DEPRECIATION	072789	150DB SL	20.00 20.00	62.		62.	48. 4.	1. 1.
18	CHICK-FIL-A	102289	150DB	5.00	127.		127.		0.
19	STATE FARM UNIT AMT DEPRECIATION	100189	150DB SL	20.00 20.00	66.		66.	51. 4.	1. 1.
20	D ALTOS PIZZA AMT DEPRECIATION	013090	150DB SL	20.00 20.00	48.		48.	36. 4.	1. 1.
21	BODY SHOP INSTALL	013090	150DB	20.00	10.		10.	6.	0.

2007 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - REGENCY UTILITIES, INC.

Asset No	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
22	ST. VINCENTS AMBULATORY 1" METER AMT DEPRECIATION	030690	150DB SL	20.00 20.00	107.		107.	80. 9.	2. 2.
23	MCDONALDS 1 1/2 " METER AMT DEPRECIATION	051690	150DB SL	20.00 20.00	256.		256.	193. 23.	5. 5.
24	PICADILY 1 1/2 " METER AMT DEPRECIATION	082090	150DB SL	20.00 20.00	605.		605.	457. 54.	11. 11.
25	PEKING ENTREE 5/8" AMT DEPRECIATION	092890	150DB SL	20.00 20.00	38.		38.	30. 4.	1. 1.
26	H&R BLOCK 5/8" AMT DEPRECIATION	120490	150DB SL	20.00 20.00	41.		41.	32. 4.	1. 1.
27	LIMITED DANCE 1" AMT DEPRECIATION	120490	150DB SL	20.00 20.00	68.		68.	51. 6.	1. 1.
28	UNKNOWN NAME	060892	200DB	7.00	48.		48.	33.	0.
29	ATRIUM II CONSTRUCTION 5/8"	120794	200DB	7.00	40.		40.	16.	0.
30	2001 ADDITIONS AMT DEPRECIATION	063001	SL SL	25.00 25.00	18,060.		18,060.	3,445. 2,888.	722. 722.
31	MOORE PIPE & SPRINKLER AMT DEPRECIATION	083179	SL SL	50.00 50.00	16,103.		16,103.	8,803. 1,288.	322. 322.
32	MOORE PIPE & SPRINKLER AMT DEPRECIATION	090179	SL SL	50.00 50.00	5,877.		5,877.	3,215. 472.	118. 118.

05/20/07  
05:21:06

(U) - Asset disposed

\* ITC, Section 179, Salvage, HR 3090, Commercial Revitalization Deduction, GO Zone

2007 DEPRECIATION AND AMORTIZATION REPORT

- NEXT YEAR FEDERAL - REGENCY UTILITIES, INC.

Asset No.	Description	Date Acquired	Method	Life	Unadjusted Cost Or Basis	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Amount Of Depreciation
33	BELK EXPANSION	050399	SL	25.00	6,682.		6,682.	2,037.	267.
	AMT DEPRECIATION		SL	25.00				1,068.	267.
34	SHOPPING CENTER	010172	SL	49.00	30,260.		30,260.	21,617.	618.
	AMT DEPRECIATION		SL	49.00				2,472.	618.
	* TOTAL OTHER DEPRECIATION				254,351.		254,351.	157,310.	6,333.
	AMT DEPRECIATION				240,550.		240,550.	28,449.	6,333.
					A			B	C
						Tax			
							NET = A - B - C = 30,706		
							= 112,310 / 27,682		
									112,310

Form **1120S**

# U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

▶ Do not file this form unless the corporation has filed Form 2553 to elect to be an S corporation.

## 2006

Department of the Treasury  
Internal Revenue Service (77)

For calendar year 2006, or tax year beginning \_\_\_\_\_, and ending \_\_\_\_\_

<b>A</b> Effective date of S election <b>01/01/1987</b>	Use the IRS label. Otherwise, print or type.	Name <b>REGENCY UTILITIES, INC.</b>	<b>C</b> Employer identification number <b>59-1573892</b>
<b>B</b> Business activity code number (see instructions) <b>221300</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>121 W. FORSYTH STREET, STE 810</b>	<b>D</b> Date incorporated <b>11/28/1972</b>
		City or town, state, and ZIP code <b>JACKSONVILLE, FL 32202</b>	<b>E</b> Total assets (see instructions) <b>\$ 147,511.</b>

**F** Check if: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return

**G** Enter the number of shareholders in the corporation at end of the tax year **1**

**H** Check if Schedule M-3 is required (attach Schedule M-3)

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	<b>1 a</b> Gross receipts or sales <b>195,673.</b>	<b>b</b> Less returns and allowances <b>0</b>	<b>1c</b> <b>195,673.</b>
	<b>2</b> Cost of goods sold (Schedule A, line 8)		<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c		<b>3</b> <b>195,673.</b>
	<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)		<b>4</b>
	<b>5</b> Other income (loss) (attach statement)		<b>5</b>
	<b>6</b> Total income (loss). Add lines 3 through 5		<b>6</b> <b>195,673.</b>
Deductions (See instructions for limitations)	<b>7</b> Compensation of officers		<b>7</b>
	<b>8</b> Salaries and wages (less employment credits)		<b>8</b>
	<b>9</b> Repairs and maintenance		<b>9</b>
	<b>10</b> Bad debts		<b>10</b> <b>2,757.</b>
	<b>11</b> Rents		<b>11</b>
	<b>12</b> Taxes and licenses <b>STATEMENT 1</b>		<b>12</b> <b>6,613.</b>
	<b>13</b> Interest		<b>13</b> <b>332.</b>
	<b>14</b> Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)		<b>14</b> <b>6,619.</b>
	<b>15</b> Depletion (Do not deduct oil and gas depletion.)		<b>15</b>
	<b>16</b> Advertising		<b>16</b>
	<b>17</b> Pension, profit-sharing, etc., plans		<b>17</b>
	<b>18</b> Employee benefit programs		<b>18</b>
	<b>19</b> Other deductions (attach statement) <b>STATEMENT 2</b>		<b>19</b> <b>196,456.</b>
	<b>20</b> Total deductions. Add lines 7 through 19		<b>20</b> <b>212,777.</b>
	<b>21</b> Ordinary business income (loss). Subtract line 20 from line 6		<b>21</b> <b>&lt;17,104.&gt;</b>
Tax and Payments	<b>22 a</b> Excess net passive income or LIFO recapture tax (see instructions)	<b>22a</b>	<b>22c</b>
	<b>b</b> Tax from Schedule D (Form 1120S)	<b>22b</b>	
	<b>c</b> Add lines 22a and 22b		
	<b>23 a</b> 2006 estimated tax payments and 2005 overpayment credited to 2006	<b>23a</b>	<b>23e</b>
	<b>b</b> Tax deposited with Form 7004	<b>23b</b>	
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23c</b>	
	<b>d</b> Credit for federal telephone excise tax paid (attach Form 8913)	<b>23d</b>	
	<b>e</b> Add lines 23a through 23d		
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		<b>24</b>
	<b>25</b> Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed		<b>25</b>
	<b>26</b> Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid		<b>26</b>
<b>27</b> Enter amount from line 26 credited to 2007 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>		<b>27</b>	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** Signature of officer: *[Signature]* Date: **1/22/07** Title: **President**

May the IRS discuss this return with the preparer shown below (see Instr. 7)?  Yes  No

**Paid Preparer's Use Only**

Preparer's signature: \_\_\_\_\_ Date: \_\_\_\_\_ Check if self-employed:  Preparer's SSN or PTIN: \_\_\_\_\_

Firm's name (or yours if self-employed), address, and ZIP code: \_\_\_\_\_ EIN: \_\_\_\_\_ Phone no.: \_\_\_\_\_

**Schedule A Cost of Goods Sold** (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	<b>Total.</b> Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory: (i)  Cost as described in Regulations section 1.471-3  
 (ii)  Lower of cost or market as described in Regulations section 1.471-4  
 (iii)  Other (Specify method used and attach explanation) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of Section 263A apply to the corporation?  Yes  No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory?  Yes  No  
 If "Yes," attach explanation.

**Schedule B Other Information** (see instructions)

	Yes	No
1 Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 See the instructions and enter the: (a) Business activity ▶ <b>PUBLIC UTILITY</b> (b) Product or service ▶ <b>WATER &amp; SEWER</b>		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
5 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
7 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years ▶ \$		
8 Enter the accumulated earnings and profits of the corporation at the end of the tax year ▶ \$		
9 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1	X	

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

**Schedule K Shareholders' Pro Rata Share Items**

		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21)	1	<17,104.>
	2 Net rental real estate income (loss) (attach Form 8825)	2	
	3a Other gross rental income (loss)	3a	
	b Expenses from other rental activities (attach statement)	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a	3c	
	4 Interest income	4	
	5 Dividends: a Ordinary dividends	5a	
	b Qualified dividends	5b	
	6 Royalties	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	8a		
b Collectibles (28%) gain (loss)	8b		
c Unrecaptured section 1250 gain (attach statement)	8c		
9 Net section 1231 gain (loss) (attach Form 4797)	9		
10 Other income (loss) (see instructions) Type ▶	10		

		Shareholders' Pro Rata Share Items (continued)	Total amount		
Deductions	11	Section 179 deduction (attach Form 4562)	11		
	12 a	Contributions	12a		
		b	Investment interest expense	12b	
		c	Section 59(e)(2) expenditures (1) Type ▶ (2) Amount ▶	12c(2)	
	d	Other deductions (see instructions) Type ▶	12d		
Credits	13 a	Low-income housing credit (section 42(j)(5))	13a		
	b	Low-income housing credit (other)	13b		
	c	Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c		
	d	Other rental real estate credits (see instructions) Type ▶	13d		
	e	Other rental credits (see instructions) Type ▶	13e		
	f	Credit for alcohol used as fuel (attach Form 6478)	13f		
	g	Other credits (see instructions) Type ▶	13g		
Foreign Transactions	14 a	Name of country or U.S. possession ▶			
	b	Gross income from all sources	14b		
	c	Gross income sourced at shareholder level	14c		
		Foreign gross income sourced at corporate level			
	d	Passive	14d		
	e	Listed categories (attach statement)	14e		
	f	General limitation	14f		
		Deductions allocated and apportioned at shareholder level			
	g	Interest expense	14g		
	h	Other	14h		
		Deductions allocated and apportioned at corporate level to foreign source income			
	i	Passive	14i		
	j	Listed categories (attach statement)	14j		
	k	General limitation	14k		
Other information					
l	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l			
m	Reduction in taxes available for credit (attach statement)	14m			
n	Other foreign tax information (attach statement)				
Alternative Minimum Tax (AMT) Items	15 a	Post-1986 depreciation adjustment	15a		
	b	Adjusted gain or loss	15b		
	c	Depletion (other than oil and gas)	15c		
	d	Oil, gas, and geothermal properties - gross income	15d		
	e	Oil, gas, and geothermal properties - deductions	15e		
	f	Other AMT items (attach statement)	15f		
Items Affecting Shareholder Basis	16 a	Tax-exempt interest income	16a		
	b	Other tax-exempt income	16b		
	c	Nondeductible expenses	16c	STATEMENT 3 16,500.	
	d	Property distributions	16d		
	e	Repayment of loans from shareholders	16e		
Other Information	17 a	Investment income	17a		
	b	Investment expenses	17b		
	c	Dividend distributions paid from accumulated earnings and profits	17c		
	d	Other items and amounts (attach statement)			
Reconciliation	18	Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	<17,104.>	

JWA



Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		13,917.		20,599.
2 a	Trade notes and accounts receivable	15,467.		2,182.	
b	Less allowance for bad debts		15,467.		2,182.
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (att. stmt.)				
10 a	Buildings and other depreciable assets	266,499.		254,353.	
b	Less accumulated depreciation	135,150.	131,349.	129,623.	124,730.
11 a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13 a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (att. stmt.)				
15	Total assets		160,733.		147,511.
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.)	STATEMENT 5			20,332.
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. stmt.)	STATEMENT 6	25,292.		25,342.
22	Capital stock		500.		500.
23	Additional paid-in capital		1,480,300.		1,480,300.
24	Retained earnings	STATEMENT 8	<1,345,359.>		<1,378,963.>
25	Adjustments to shareholders' equity (att. stmt.)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		160,733.		147,511.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return**  
 Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	<33,604.>	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$		7	Add lines 5 and 6	
STMT 7	16,500.	16,500.	8	Income (loss) (Schedule K, line 18) Line 4 less line 7	<17,104.>
4	Add lines 1 through 3	<17,104.>			

**Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed** (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	<15,823.>	
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	( 17,104.)	
5	Other reductions STATEMENT 4	( 16,500.)	
6	Combine lines 1 through 5	<49,427.>	
7	Distributions other than dividend distributions		
8	Balance at end of tax year. Subtract line 7 from line 6	<49,427.>	

**Depreciation and Amortization**  
(Including Information on Listed Property) **OTHER**

▶ See separate instructions. ▶ Attach to your tax return.

**REGENCY UTILITIES, INC.**

**OTHER DEPRECIATION**

**59-1573892**

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses .....	1	108,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation .....	3	430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost

7	Listed property. Enter the amount from line 29 .....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12 .....	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year .....	14	
15	Property subject to section 168(f)(1) election .....	15	
16	Other depreciation (including ACRS) .....	16	6,619.

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006 .....	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here .....		

**Section B - Assets Placed in Service During 2006 Tax Year Using the General Depreciation System**

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

**Section C - Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System**

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	40-year	/		40 yrs.	MM	S/L	

**Part IV Summary (see instructions)**

21	Listed property. Enter amount from line 28 .....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	22	6,619.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**Part V** Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)  
 Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?  Yes  No 24b If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use							25	
26 Property used more than 50% in a qualified business use:								
	:	:	%					
	:	:	%					
	:	:	%					
27 Property used 50% or less in a qualified business use:								
	:	:	%			S/L -		
	:	:	%			S/L -		
	:	:	%			S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle		(b) Vehicle		(c) Vehicle		(d) Vehicle		(e) Vehicle		(f) Vehicle	
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year (do not include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?												
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

**Part VI: Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year:					
	:	:			
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44

2006 DEPRECIATION AND AMORTIZATION REPORT  
OTHER DEPRECIATION

OTHER

17A

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	WW GAY REWORK SERVICES											
1	IN EAST	033093	150DB	20.00	16	136,612.			136,612.	85,962.		3,799.
	BELK EXPANSION (1 FIRE							} 12,540				
	2 1/4")	050399	SL	25.00	16	9,515.			9,515.	2,523.		381.
3	MALL (AUNTI ANN) 3/4"	071599	SL	25.00	16	937.			937.	240.		37.
	MALL (WILSONS LEATHER)											
4	1" 2	112499	SL	25.00	16	1,476.			1,476.	361.		59.
	METERS 0 1979											
5	ADDITIONS	010170	SL	50.00	16	11,621.			11,621.	8,365.		232.
	TWO 530 METERS - DAVIS											
6	SUPPLY	010172	SL	50.00	16	71.			71.	47.		1.
	DAVIS METER - 1974											
7	ADDITION	010174	SL	50.00	16	40.			40.	26.		1.
	DAVIS METER 1975											
8	ADDITION	010175	SL	50.00	16	107.			107.	66.		2.
	DAVIS METER - 1977											
9	ADDITION	010177	SL	40.00	16	284.			284.	206.		7.
10	INTERSTATE METER - 2"	010178	SL	40.00	16	363.			363.	254.		9.
11	METER CONTRIBUTIONS	070181	SL	15.00	16	1,799.			1,799.	1,799.		0.
	CIAD ADDED BACK IN											
12	PRIOR	123182	SL	5.00	16	11,746.			11,746.	11,746.		0.
	LENSE CRAFTERS - NEW 1											
13	1/2 METER	091488	150DB	20.00	16	430.			430.	346.		6.
	MAISON BLANCHE -											
14	REPLACE 1 1/2 " METER	123188	150DB	20.00	16	413.			413.	333.		6.
	WALGREENS NEW 1/1/2 "											
15	METER	030989	150DB	20.00	16	408.			408.	314.		7.
	NICKLES AND DIMES NEW											
16	5/8" METER	041889	150DB	20.00	16	31.			31.	25.		0.
17	TAPE WORLD 5/8 " METER	072789	150DB	20.00	16	62.			62.	47.		1.
18	CHICK-FIL-A	102289	150DB	5.00	16	127.			127.			0.

1-D

2006 DEPRECIATION AND AMORTIZATION REPORT  
OTHER DEPRECIATION

											OTHER	
Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
19	STATE FARM UNIT	100189	150DB	20.00	16	66.			66.	50.		1.
20	D ALTOS PIZZA	013090	150DB	20.00	16	48.			48.	35.		1.
21	BODY SHOP INSTALL ST. VINCENTS	013090	150DB	20.00	16	10.			10.	6.		0.
22	AMBULATORY 1" METER MCDONALDS 1 1/2 "	030690	150DB	20.00	16	107.			107.	78.		2.
23	METER	051690	150DB	20.00	16	256.			256.	188.		5.
24	PICADILY 1 1/2 " METER	082090	150DB	20.00	16	605.			605.	445.		12.
25	PEKING ENTREE 5/8"	092890	150DB	20.00	16	38.			38.	29.		1.
26	H&R BLOCK 5/8"	120490	150DB	20.00	16	41.			41.	31.		1.
27	LIMITED DANCE 1"	120490	150DB	20.00	16	68.			68.	50.		1.
28	UNKNOWN NAME ATRIUM II CONSTRUCTION	060892	200DB	7.00	16	48.			48.	33.		0.
29	5/8"	120794	200DB	7.00	16	40.			40.	16.		0.
30	2001 ADDITIONS	063001	SL	25.00	16	18,060.			18,060.	2,723.		722.
31	MOORE PIPE & SPRINKLER	083179	SL	50.00	16	16,103.			16,103.	8,481.		322.
32	MOORE PIPE & SPRINKLER	090179	SL	50.00	16	5,877.			5,877.	3,097.		118.
33	BELK EXPANSION	050399	SL	25.00	16	6,682.			6,682.	1,770.		267.
34	SHOPPING CENTER * TOTAL OTHER DEPRECIATION	010172	SL	49.00	16	30,260.			30,260.	20,999.		618.
						254,351.			254,351.	150,691.		6,619.

} 21,980

} 22,769

} 885

(885)

5734 waber

FORM 1120S TAXES AND LICENSES STATEMENT 1

DESCRIPTION	AMOUNT
PROPERTY TAXES	3,437.
TANGIBLE TAXES	3,176.
TOTAL TO FORM 1120S, PAGE 1, LINE 12	6,613.

FORM 1120S OTHER DEDUCTIONS STATEMENT 2

DESCRIPTION	AMOUNT
PURCHASED WATER AND SEWER	172,224.
CONTRACT MANAGEMENT	15,759.
OFFICE EXPENSE	2,450.
ALARM SYSTEM	646.
PROFESSIONAL FEES	3,589.
EQUIPMENT REPAIRS	850.
LICENSE & PERMITS	938.
TOTAL TO FORM 1120S, PAGE 1, LINE 19	196,456.

SCHEDULE K NONDEDUCTIBLE EXPENSES STATEMENT 3

DESCRIPTION	AMOUNT
POLITICAL CONTRIBUTION	16,500.
TOTAL TO SCHEDULE K, LINE 16C	16,500.

SCHEDULE M-2 ACCUMULATED ADJUSTMENTS ACCOUNT- OTHER REDUCTIONS STATEMENT 4

DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	16,500.
TOTAL TO SCHEDULE M-2, LINE 5 - COLUMN (A)	16,500.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	5
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
DUE TO AFFILIATES		20,332.	
TOTAL TO SCHEDULE L, LINE 18		20,332.	

SCHEDULE L	OTHER LIABILITIES	STATEMENT	6
DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR	
OTHER LIABILITIES	17,492.	17,492.	
CUSTOMER DEPOSITS	7,800.	7,850.	
TOTAL TO SCHEDULE L, LINE 21	25,292.	25,342.	

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS THIS YEAR NOT INCLUDED ON SCHEDULE K	STATEMENT	7
DESCRIPTION		AMOUNT	
POLITICAL CONTRIBUTION		16,500.	
TOTAL TO SCHEDULE M-1, LINE 3		16,500.	

SCHEDULE L	ANALYSIS OF TOTAL RETAINED EARNINGS PER BOOKS	STATEMENT	8
DESCRIPTION		AMOUNT	
BALANCE AT BEGINNING OF YEAR		<1,345,359.>	
NET INCOME PER BOOKS		<33,604.>	
DISTRIBUTIONS		0.	
OTHER INCREASES (DECREASES)			
BALANCE AT END OF YEAR - SCHEDULE L, LINE 24, COLUMN (D)		<1,378,963.>	

SCHEDULES M-2/L RECONCILIATION OF ENDING SCHEDULE M-2 AND RETAINED EARNINGS STATEMENT 9

DESCRIPTION	AAA	OAA	SUTIPT	OTHER ADJUSTMENTS
SCH. M-2 BALANCES	<49,427.>			
PPD BOOK/TAX DIFF IN DEPRECIATION	<477,120.>			
PPD BOOK/TAX DIFF IN ASSET DISPOSAL	362,311.			
PPD BOOK/TAX DIFF IN METER FEES	14,290.			
PPD BOOK/TAX DIFF IN CHARITABLE CONTRIBTN	<4,565,653.>			
PRIOR PERIOD DISTRIBUTION IN EXCESS OF AAA	3,336,636.			
<b>SUBTOTALS</b>	<b>&lt;1,378,963.&gt;</b>			
<b>TOTAL RECONCILED SCHEDULE M-2 BALANCES</b>				<b>&lt;1,378,963.&gt;</b>
<b>ENDING RETAINED EARNINGS FROM SCHEDULE L, LINE 24</b>				<b>&lt;1,378,963.&gt;</b>





SCHEDULE K-1

NONDEDUCTIBLE EXPENSES, BOX 16, CODE C

DESCRIPTION	AMOUNT	SHAREHOLDER FILING INSTRUCTIONS
POLITICAL CONTRIBUTION	16,500.	

BOOK Tax → (16087)

608 REGENCY UTILITIES, INC.  
59-1573892  
FYE: 12/31/2002

Utility Tax Depreciation

11/06/2003 9:35 AM  
Page 1

Asset	Property Description	Method	Period	Date In Service	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
<b>Division: 01-Water Utility Plant</b>												
<b>Group: 333-Services</b>												
504	W.W. Gay - Rework Services in East	150DB	20.0	3/30/93		136,612	0	136,612	66,520	6,095	72,615	63,997
752	Belk - Expansion (1 fire/ 1 4")	S/L	25.0	5/03/99		9,515	0	9,515	999	381	1,380	8,135
754	Mall (Aumt Arm) 3/4"	S/L	25.0	7/15/99		937	0	937	92	37	129	808
755	Mall (Wilson's Leather) 1" 2	S/L	25.0	11/24/99		1,476	0	1,476	125	59	184	1,292
						<u>148,540</u>	<u>0</u>	<u>148,540</u>	<u>67,736</u>	<u>6,572</u>	<u>74,308</u>	<u>74,232</u>
<b>Group: 334-Meters/Meter Install</b>												
53	Meters - 1970 Additions	S/L	50.0	1/01/70		11,621	0	11,621	7,437	252	7,669	3,952
55	Two 530 Meters - Davis Supply	S/L	50.0	1/01/72		71	0	71	43	1	44	27
60	Davis Meter - 1974 Additions	S/L	50.0	1/01/74		40	0	40	22	1	23	17
63	Davis Meter - 1975 Additions	S/L	50.0	1/01/75		107	0	107	58	2	60	47
84	Davis Meter - 1977 Additions	S/L	40.0	1/01/77		284	0	284	178	7	185	99
87	Interstate Meter - 2" Meter	S/L	40.0	1/01/78		363	0	363	218	9	227	136
144	Meter Contributions	PRE	15.0	7/01/81		1,799	0	1,799	1,799	0	1,799	0
165	CIAC Added back in (Prior)	PRE	5.0	12/30/82		11,746	0	11,746	11,746	0	11,746	0
183	Labor - Career Image	PRE	5.0	1/30/84		24	0	24	24	0	24	0
208	Shoe Case - Labor - 5/8"	PRE	5.0	8/31/85		4	0	4	4	0	4	0
287	Capitalized Labor - E12 Regency Ma	150DB	20.0	3/10/88		5	0	5	4	0	4	1
291	Capitalized Labor - Regis #59 Regen	150DB	20.0	6/23/88		5	0	5	4	0	4	1
296	Capitalized Labor - Travel Agency	150DB	20.0	7/19/88		15	0	15	11	1	12	3
305	Lenscrafters - New 1 1/2" Meter & I	150DB	20.0	9/14/88		430	0	430	305	19	324	106
309	Maison Blanche - Replace 1 1/2" me	150DB	20.0	12/30/88		413	0	413	294	18	312	101
312	Walgreens - New 1 1/2" meter	150DB	20.0	3/09/89		408	0	408	271	18	289	119
315	Nickels & Dimes - New 5/8" Meter	150DB	20.0	4/18/89		31	0	31	21	1	22	9
330	Tape World - 5/8" meter	150DB	20.0	7/27/89		62	0	62	41	3	44	18
344	Chif-Fil-A - 5/8" Meter	Memo	0.0	10/22/89		127	0	127	0	0	0	127
345	State Farm Unit #E15 5/8" Meter	150DB	20.0	11/01/89		66	0	66	44	3	47	19
347	D'Altos Pizza - 5/8" Meter	150DB	20.0	1/30/90		48	0	48	30	2	32	16
348	Body Shop - Install Only - No Meter	150DB	20.0	1/30/90		10	0	10	6	0	6	4
357	St. Vincents Ambulatory - 1" Meter	150DB	20.0	3/06/90		107	0	107	66	5	71	36
361	Mcdonalds - 1 1/2" Meter	150DB	20.0	5/16/90		256	0	256	159	11	170	86
376	Picadilly - 1 1/2" Irrigation Meter	150DB	20.0	8/20/90		605	0	605	376	27	403	202
384	Peking Entree - 5/8"	150DB	20.0	9/28/90		38	0	38	24	2	26	12
388	H & R Block 5/8"	150DB	20.0	12/04/90		41	0	41	26	2	28	13
389	Limited Dance 1"	150DB	20.0	12/04/90		68	0	68	42	3	45	23
427	Great American Hero	200DB	7.0	12/06/91		33	0	33	33	0	33	0
429	Bally Aladins 5/8"	200DB	7.0	12/20/91		33	0	33	33	0	33	0
438	O'Neils 5/8"	200DB	7.0	1/14/92		43	0	43	43	0	43	0
443	Prucare 2"	200DB	7.0	4/14/92		447	0	447	447	0	447	0
451	Lillarde 5/8"	200DB	7.0	5/30/92		5	0	5	5	0	5	0
456	Unknown Name	200DB	7.0	6/08/92		48	0	48	33	0	33	15
488	Space 301 5/8" Disney (Retire)		0.0	1/18/93		0	0	0	0	0	0	0
489	Space 301 5/8" Disney		0.0	1/18/93		0	0	0	0	0	0	0
561	Atrium II Construction 5/8"	200DB	7.0	12/07/94		40	0	40	16	0	16	24
876	2001 ADDITIONS	S/L	25.0	6/30/01		18,060	0	18,060	196	361	557	17,503
						<u>47,503</u>	<u>0</u>	<u>47,503</u>	<u>24,059</u>	<u>728</u>	<u>24,787</u>	<u>22,716</u>
<b>Group: 335-Hydrants</b>												
39	Hydrants 1977 & Prior	S/L	20.0	1/01/67		10,000	0	10,000	10,000	0	10,000	0
872	Hydrants 1977 & Prior	S/L	20.0	1/01/67		786	0	786	786	0	786	0

Fixed Assets

Fixed Assets

608 REGENCY UTILITIES, INC.  
 59-1573892  
 FYE: 12/31/2002

### Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value	
Division: 01-Water Utility Plant   Group: 335-Hydrants (continued)														
335-Hydrants							10,786	✓ 0	10,786	10,786	0	0	10,786	0
Group: 337-Fire Mains														
43	104	Moore Pipe & Sprinkler	S/L	50.0	8/31/79		16,103	0	16,103	7,193	322	7,515	8,588	
	105	Moore Pipe & Sprinkler	S/L	50.0	9/01/79		4,372	0	4,372	1,953	87	2,040	2,332	
44	106	Moore Pipe & Sprinkler & Freight	S/L	50.0	9/01/79		1,340	0	1,340	599	27	626	714	
	107	Moore Pipe & Sprinkler & Freight	S/L	50.0	9/01/79		165	0	165	74	3	77	88	
337-Fire Mains							21,980	✓ 0	21,980	9,819	439	10,258	11,722	
Group: 340-Office Furn & Equip														
45	161	Office Furniture & Equip 1982 add (	PRE	3.0	10/28/82		118	0	118	118	0	118	0	
	196	FRC/File Cabinets (2) (1/2W 1/2S)	PRE	3.0	3/26/85		255	0	255	255	0	255	0	
	746	H. Depoy AC		0.0	6/02/92		0	0	0	0	0	0	0	
340-Office Furn & Equip							373	✓ 0	373	373	0	373	0	
01-Water Utility Plant							229,182	0	229,182	112,773	7,739	120,512	108,670	
							(1)				(3)	(2)		

Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
<b>Division: 02-Sewer Utility Plant</b>													
N/A	Group: 353 - Land (S)												
	43 Sewer - Land	Memo	0.0	1/01/67	*		623	0	623	0	0	0	623
	353 - Land (S)						623	0	623	0	0	0	623
							623	0	0	0	0	0	0
							0	0	623	0	0	0	623
4/6	Group: 363-Services to Cust												
	831 Belks Expansion	S/L	25.0	5/03/99			6,682	0	6,682	702	267	969	5,713
	363-Services to Cust						6,682	0	6,682	702	267	969	5,713
5/7	Group: 390-Office Furn & Equip												
	162 Office Furn 1/2W 1/2S	PRE	3.0	10/28/82			118	0	118	118	0	118	0
	197 FRC/File Cabinets (2) (1/2W 1/2S)	PRE	3.0	3/26/85			255	0	255	255	0	255	0
	390-Office Furn & Equip						373	0	373	373	0	373	0
4/8	Group: Collection Sewers-Gravity												
	56 Shopping Center	S/L	49.0	1/01/72			30,260	0	30,260	18,527	618	19,145	11,115
	Collection Sewers-Gravity						30,260	0	30,260	18,527	618	19,145	11,115
							37,938	0	37,938	19,602	885	20,487	17,451
							623	0	0	0	0	0	0
							37,315	0	37,938	19,602	885	20,487	17,451

① Total Assets = 2106,497  
 ② Total deprec 140,995  
 ③ Current yr depr 8,624

Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
<b>Division: 10-Meter &amp; Post-86/pre-</b>												
<b>Group: 9270-Meter Fees</b>												
157	1982 & Prior - Meter Fees	Memo	0.0	6/30/82		-23,452	0	-23,452	0	0	0	-23,452
400	AMC Theatre 2" - Meter Fees	Memo	0.0	5/10/91		-490	0	-490	0	0	0	-490
469	Prucare 2" & 1" - Meter Fees	Memo	0.0	9/02/92		-690	0	-690	0	0	0	-690
493	Top This, O'Neills - Meter Fees	Memo	0.0	1/31/93		-180	0	-180	0	0	0	-180
502	Tilt (Nickels & Dimes) - Meter Fees	Memo	0.0	2/23/93		-90	0	-90	0	0	0	-90
503	Lane Bryant - Meter Fees	Memo	0.0	3/08/93		-90	0	-90	0	0	0	-90
539	Turtles - Meter Fees	Memo	0.0	9/30/93		-90	0	-90	0	0	0	-90
620	Mall Restroom 1 1/2"	Memo	0.0	5/20/96		-275	0	-275	0	0	0	-275
873	1998 Additions	Memo	0.0	6/30/98		-890	0	-890	0	0	0	-890
874	1999 Additions	Memo	0.0	6/30/99		-410	0	-410	0	0	0	-410
<b>9270-Meter Fees</b>						<b>-26,657</b>	<b>0</b>	<b>-26,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-26,657</b>
<b>10-Meter &amp; Post-86/pre-</b>						<b>-26,657</b>	<b>0</b>	<b>-26,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-26,657</b>

20

### Utility Tax Depreciation

Asset	Property Description	Method	Period	Date In Service	*	Custom	Cost	CIAC Basis Adjustment	Tax Adj. Basis	Prior Depreciation	Current Depreciation	End Depreciation	Net Book Value
<b>Division: 11-Post 6/12/96 CIAC(TAX)</b>													
<b>Group: 9271-CIAC - Cash - Water</b>													
838	1999 Additions	Memo	25.0	6/30/99			-937	0	-937	0	0	0	-937
	<b>9271-CIAC - Cash - Water</b>						<u>-937</u>	<u>0</u>	<u>-937</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-937</u>
<b>Group: 9273-Contributed Prop-W</b>													
842	Belks Expansion	Memo	25.0	5/03/99			-9,515	0	-9,515	0	0	0	-9,515
	<b>9273-Contributed Prop-W</b>						<u>-9,515</u>	<u>0</u>	<u>-9,515</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-9,515</u>
<b>Group: 9276-Contributed Prop-S</b>													
847	Belks Expansion	Memo	25.0	5/03/99			-6,682	0	-6,682	0	0	0	-6,682
	<b>9276-Contributed Prop-S</b>						<u>-6,682</u>	<u>0</u>	<u>-6,682</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-6,682</u>
							<u>-17,134</u>	<u>0</u>	<u>-17,134</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-17,134</u>
<b>11-Post 6/12/96 CIAC(TAX)</b>													
	<b>Grand Total</b>						223,329	0	223,329	132,375	8,624	140,999	82,330
	<b>Less: Dispositions</b>						623	0	0	0	0	0	0
	<b>Net Grand Total</b>						<u>222,706</u>	<u>0</u>	<u>223,329</u>	<u>132,375</u>	<u>8,624</u>	<u>140,999</u>	<u>82,330</u>

BOOK  
 11337  
27,682

Regency Utilities  
 Outside Services  
 2007

<u>Salary Expense:</u>			2007	2008
	<u>TRG</u> <u>Annual</u>	<u>RU</u> <u>Allocation</u>	<u>RU</u> <u>Total</u>	
L. Kelley (1/2 yr)	36,502	35%	12,776	
S. Curley (1/2 yr)	61,332	25%	15,333	
C. Chastain	60,308	15%	9,046	
A. Daniels	125,884	10%	12,588	
	<u>284,026</u>		<u>49,743</u>	
Benefits		37%	18,405	
RLS			36,000	
JMH			36,000	
Total Salaries Expenses			<u>140,148</u>	144,353

<u>Admin Expense:</u>				
	<u>TRG</u> <u>Annual</u>	<u>RU</u> <u>Allocation</u>	<u>RU</u> <u>Total</u>	
General expensesexpense:	15,388	20%	3,078	3,170
Computer	11,907	20%	2,381	2,453
Office	14,499	20%	2,900	2,987
Postage	1,191	75%	898	925
Rent	56,921	20%	11,384	11,726
Telephone	15,634	20%	3,127	3,221
	<u>115,540</u>		<u>23,768</u>	<u>24,481</u>
Total Outside Expenses			<u>163,916</u>	<u>168,834</u>

DOCUMENT NUMBER - DATE  
 03380 APR 25 08  
 FPSC - COMMISSION CLERK