

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS919-16-AR

Regency Utilities, Inc.

Exact Legal Name of Respondent

641-W & 55-1 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2017 MAR 20 AM 8:46
CLERK OF
COURT

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016

GENERAL INSTRUCTIONS

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

Florida Public Service Commission
Division of Accounting and Finance
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

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

GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TABLE OF CONTENTS

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

FINANCIAL SECTION

REPORT OF

Regency Utilities, Inc.
(EXACT NAME OF UTILITY)

1 Independent Drive, Suite 3120 Jacksonville, FL 32202 Mailing Address	1 Independent Drive, Suite 3120 Jacksonville, FL 32202 Street Address	Duval County
Telephone Number (904) 353-5993	Date Utility First Organized	11/28/1972
Fax Number (904) 212-1255	E-mail Address	adaniels@trgjax.com
Sunshine State One-Call of Florida, Inc. Member No.	RUI949	

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

☐ Individual ☒ Sub Chapter S Corporation ☐ 1120 Corporation ☐ Partnership

Name, Address and phone where records are located: The Regency Group, Inc. 1 Independent Drive, Suite 3120
Jacksonville, FL 32202 (904) 353-5993

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

CONTACTS:

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: Alexa Daniels	CFO	1 Independent Dr, Ste 3120 Jacksonville, FL 32202	
Person who prepared this report: John Heijmans	Consultant	1 Independent Dr, Ste 3120 Jacksonville, FL 32202	
Officers and Managers: Robert Stein	President		\$ 12,600
Alexa Daniels	CFO		\$ 8,888
			\$
			\$
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
Joan W. Newton	100%	Same	\$ 0
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ _____	\$ _____	\$ _____	\$ _____
Commercial_____		<u>180,602</u>	<u>83,202</u>	_____	<u>263,804</u>
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues_____		_____	_____	_____	_____
Other (Specify)_____		_____	_____	_____	_____
Total Gross Revenue_____		\$ <u>180,602</u>	\$ <u>83,202</u>	\$ _____	\$ <u>263,804</u>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ <u>158,722</u>	\$ <u>146,513</u>	\$ _____	\$ <u>305,235</u>
Depreciation Expense_____	F-5	<u>29,026</u>	<u>1,572</u>	_____	<u>30,598</u>
CIAC Amortization Expense_____	F-8	_____	_____	_____	_____
Taxes Other Than Income_____	F-7	_____	_____	_____	_____
Income Taxes_____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ <u>187,748</u>	<u>148,085</u>	_____	\$ <u>335,833</u>
Net Operating Income (Loss)		\$ <u>-7,146</u>	\$ <u>-64,883</u>	\$ _____	\$ <u>-72,029</u>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ <u>-7,146</u>	\$ <u>-64,883</u>	\$ _____	\$ <u>-72,029</u>

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 1230581	\$ 1230581
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	1033678	1003080
Net Utility Plant _____		\$ 196903	\$ 227501
Cash _____		11746	40747
Customer Accounts Receivable (141) _____			
Other Assets (Specify): _____		5196	1837

Total Assets _____		\$ 213845	\$ 270085
Liabilities and Capital:			
Common Stock Issued (201) _____	F-6	500	500
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		1962533	1962533
Retained Earnings (215) _____	F-6	-2450123	-2378094
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ -487090	\$ -415061
Long Term Debt (224) _____	F-6	\$	\$
Accounts Payable (231) _____		4402	12731
Notes Payable (232) _____			
Customer Deposits (235) _____		5197	3400
Accrued Taxes (236) _____			
Other Liabilities (Specify) _____			
Due to intercompany _____		803684	781363
2011 SARC Audit Adjustment _____		-112348	-112348

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8		
Total Liabilities and Capital _____		\$ 213845	\$ 270085

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>1168266</u>	\$ <u>62315</u>	\$ _____	\$ <u>1230581</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>1168266</u>	\$ <u>62315</u>	\$ _____	\$ <u>1230581</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>-965400</u>	\$ <u>-37680</u>	\$ _____	\$ <u>-1003080</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>29026</u>	\$ <u>1572</u>	\$ _____	\$ <u>30598</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ _____	\$ _____	\$ _____	\$ _____
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>-994426</u>	\$ <u>-39252</u>	\$ _____	\$ <u>-1033678</u>

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share_____	<u>1</u>	<u>None</u>
Shares authorized_____	<u>500</u>	<u> </u>
Shares issued and outstanding_____	<u>500</u>	<u> </u>
Total par value of stock issued_____	<u>500</u>	<u> </u>
Dividends declared per share for year_____	<u> </u>	<u> </u>

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year_____	\$ <u>-2378094</u>	\$ <u> </u>
Changes during the year (Specify): _____ _____	<u>-72029</u> <u> </u> <u> </u>	<u> </u> <u> </u> <u> </u>
Balance end of year_____	\$ <u><u>-2450123</u></u>	\$ <u><u> </u></u>

PROPRIETARY CAPITAL (218)

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

LONG TERM DEBT (224)

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

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2016

TAX EXPENSE

NONE

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

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ -21980	\$ -30260	\$ -52240
2) Add credits during year_____	\$ _____	\$ _____	\$ _____
3) Total_____	_____	_____	_____
4) Deduct charges during the year_____	_____	_____	_____
5) Balance end of year_____	_____	_____	_____
6) Less Accumulated Amortization_____	_____	_____	_____
7) Net CIAC_____	\$ -21980	\$ -30260	\$ -52240

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

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

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year_____	\$ -21980	\$ -30260	\$ -52240
Add Debits During Year:_____	_____	_____	_____
Deduct Credits During Year:_____	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ -21980	\$ -30260	\$ -52240

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

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SCHEDULE "A"

NOT APPLICABLE

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

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

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

APPROVED AFUDC RATE

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

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

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SCHEDULE "B"

NOT APPLICABLE

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

WATER OPERATING SECTION

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization_____	\$ 25000	\$ _____	\$ _____	\$ 25000
302	Franchises_____	_____	_____	_____	_____
303	Land and Land Rights_____	_____	_____	_____	_____
304	Structures and Improvements_____	285386	_____	_____	285386
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	195402	_____	_____	195402
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	16090	_____	_____	16090
310	Power Generation Equipment_____	58707	_____	_____	58707
311	Pumping Equipment_____	185199	_____	_____	185199
320	Water Treatment Equipment_____	15818	_____	_____	15818
330	Distribution Reservoirs and Standpipes_____	153890	_____	_____	153890
331	Transmission and Distribution Lines_____	21980	_____	_____	21980
333	Services_____	148540	_____	_____	148540
334	Meters and Meter Installations_____	51095	_____	_____	51095
335	Hydrants_____	10786	_____	_____	10786
336	Backflow Prevention Devices_____	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
340	Office Furniture and Equipment_____	373	_____	_____	373
341	Transportation Equipment_____	_____	_____	_____	_____
342	Stores Equipment_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
344	Laboratory Equipment_____	_____	_____	_____	_____
345	Power Operated Equipment_____	_____	_____	_____	_____
346	Communication Equipment_____	_____	_____	_____	_____
347	Miscellaneous Equipment_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 1168266	\$ _____	\$ _____	\$ 1168266

UTILITY NAME:

Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization	40		2.50%	-5000		625	-5625
304	Structures and Improvements	27	%	3.7 %	\$ -228786	\$	\$ 10560	\$ -239346
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	%	3.7 %	-154641		7230	-161871
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	-9462		503	-9965
310	Power Generating Equipment	17	%	5.88 %	-58707			-58707
311	Pumping Equipment	15	%	6.67 %	-185199			-185199
320	Water Treatment Equipment	17	%	5.88 %	-15199		619	-15818
330	Distribution Reservoirs & Standpipes	33	%	3.03 %	-101030		4663	-105693
331	Trans. & Dist. Mains	38	%	2.63 %	-17912		578	-18490
333	Services	35	%	2.86 %	-127210		4248	-131458
334	Meter & Meter Installations	17	%	5.88 %	-51095			-51095
335	Hydrants	40	%	2.5 %	-10786			-10786
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	15	%	6.67 %	-373			-373
341	Transportation Equipment		%	%				
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	%				
344	Laboratory Equipment		%	%				
345	Power Operated Equipment		%	%				
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ -965400	\$	\$ 29026	\$ -994426 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 11326
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	10452
604	Employee Pensions and Benefits_____	3463
610	Purchased Water_____	57281
615	Purchased Power_____	
616	Fuel for Power Production_____	
618	Chemicals_____	
620	Materials and Supplies_____	
630	Contractual Services:	
	Billing_____	
	Professional_____	21132
	Testing_____	
	Other_____	
640	Rents_____	8599
650	Transportation Expense_____	
655	Insurance Expense_____	10633
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
670	Bad Debt Expense_____	818
675	Miscellaneous Expenses_____	35018
	Total Water Operation And Maintenance Expense_____	\$ 158722 *

* This amount should tie to Sheet F-3.

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	54	45	45
3/4"	D	1.5	3	2	3
1"	D	2.5	11	7	18
1 1/2"	D,T	5.0	3	2	10
2"	D,C,T	8.0	17	15	120
3"	D	15.0	2	3	45
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify _____)	4"	30	2	1	30
	6"	62.5	1	1	63
Total			93	76	334

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	Water Sold To Customers (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January_____	1707	1707	_____	_____	1707
February_____	1520	1520	_____	_____	1520
March_____	1059	1059	_____	_____	1059
April_____	1256	1256	_____	_____	1256
May_____	1546	1546	_____	_____	1546
June_____	1891	1891	_____	_____	1891
July_____	2408	2408	_____	_____	2408
August_____	2519	2519	_____	_____	2519
September_____	2811	2811	_____	_____	2811
October_____	2105	2105	_____	_____	2105
November_____	1453	1453	_____	_____	1453
December_____	1434	1434	_____	_____	1434
Total for Year_____	21709	21709	_____	_____	21709

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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

MAINS (FEET)

See Attached Arcadis Report

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: _____ Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	_____	_____	_____	_____
Types of Well Construction and Casing _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	_____	_____	_____	_____
Diameters of Wells _____	_____	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	_____	_____	_____	_____
Capacity of Tank _____	_____	_____	_____	_____
Ground or Elevated _____	_____	_____	_____	_____

HIGH SERVICE PUMPING

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

UTILITY NAME: _____ Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SOURCE OF SUPPLY

Purchased Water (See W-4)

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

WATER TREATMENT FACILITIES

NOT APPLICABLE

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SYSTEM NAME: _____

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's * the system can efficiently serve. _____ Not applicable
which can be served. _____ Not applicable
3. Present system connection capacity (in ERCs *) using existing lines. _____ Not applicable
4. Future connection capacity (in ERCs *) upon service area buildout. _____ Not applicable
5. Estimated annual increase in ERCs *. _____ Not applicable
6. Is the utility required to have fire flow capacity? _____ 1500 GPM
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. See Attached
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.

9. When did the company last file a capacity analysis report with the DEP? ___ Not applicable
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____ Not applicable
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
11. Department of Environmental Protection ID # _____ Not applicable
12. Water Management District Consumptive Use Permit # _____ Not applicable
 - a. Is the system in compliance with the requirements of the CUP? _____
 - b. If not, what are the utility's plans to gain compliance? _____

- * An ERC is determined based on one of the following methods:
- (a) If actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
 - (b) If no historical flow data are available use:
$$ERC = (\text{Total SFR gallons sold (omit 000/365 days/350 gallons per day)}).$$

WASTEWATER OPERATING SECTION

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2016

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization_____	\$ 25000	\$ _____	\$ _____	\$ 25000
352	Franchises_____	_____	_____	_____	_____
353	Land and Land Rights_____	_____	_____	_____	_____
354	Structures and Improvements_____	_____	_____	_____	_____
355	Power Generation Equipment_____	_____	_____	_____	_____
360	Collection Sewers - Force_____	30260	_____	_____	30260
361	Collection Sewers - Gravity_____	_____	_____	_____	_____
362	Special Collecting Structures_____	_____	_____	_____	_____
363	Services to Customers_____	6682	_____	_____	6682
364	Flow Measuring Devices_____	_____	_____	_____	_____
365	Flow Measuring Installations_____	_____	_____	_____	_____
370	Receiving Wells_____	_____	_____	_____	_____
371	Pumping Equipment_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment_____	_____	_____	_____	_____
381	Plant Sewers_____	_____	_____	_____	_____
382	Outfall Sewer Lines_____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment_____	_____	_____	_____	_____
390	Office Furniture and Equipment_____	373	_____	_____	373
391	Transportation Equipment_____	_____	_____	_____	_____
392	Stores Equipment_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment_____	_____	_____	_____	_____
394	Laboratory Equipment_____	_____	_____	_____	_____
395	Power Operated Equipment_____	_____	_____	_____	_____
396	Communication Equipment_____	_____	_____	_____	_____
397	Miscellaneous Equipment_____	_____	_____	_____	_____
398	Other Tangible Plant_____	_____	_____	_____	_____
	Total Wastewater Plant_____	\$ 62315	\$ _____	\$ _____	\$ 62315 *

* This amount should tie to sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40		2.5	-5000		625	-5625
354	Structures and Improvements		%	%	\$	\$	\$	\$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force	40	%	2.5	-28702		756	-29458
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers	25	%	2.86	-3605		191	-3796
364	Flow Measuring Devices		%	%				
365	Flow Measuring Installations		%	%				
370	Receiving Wells		%	%				
371	Pumping Equipment		%	%				
380	Treatment and Disposal Equipment		%	%				
381	Plant Sewers		%	%				
382	Outfall Sewer Lines		%	%				
389	Other Plant and Miscellaneous Equipment		%	%				
390	Office Furniture and Equipment	15	%	6.67	-373			-373
391	Transportation Equipment		%	%				
392	Stores Equipment		%	%				
393	Tools, Shop and Garage Equipment		%	%				
394	Laboratory Equipment		%	%				
395	Power Operated Equipment		%	%				
396	Communication Equipment		%	%				
397	Miscellaneous Equipment		%	%				
398	Other Tangible Plant		%	%				
	Totals				\$ -37680	\$	\$ 1572	\$ -39252 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 10454
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	9648
704	Employee Pensions and Benefits_____	3197
710	Purchased Wastewater Treatment_____	52875
711	Sludge Removal Expense_____	
715	Purchased Power_____	
716	Fuel for Power Production_____	
718	Chemicals_____	
720	Materials and Supplies_____	
730	Contractual Services:	
	Billing_____	
	Professional_____	19506
	Testing_____	
	Other_____	
740	Rents_____	7937
750	Transportation Expense_____	
755	Insurance Expense_____	9815
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	
770	Bad Debt Expense_____	755
775	Miscellaneous Expenses_____	32326
	Total Wastewater Operation And Maintenance Expense_____	\$ 146513 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Customer Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0	52	45	45
3/4"	D	1.5	2	2	3
1"	D	2.5	10	7	17
1 1/2"	D,T	5.0	3	2	10
2"	D,C,T	8.0	5	5	40
3"	D	15.0	1	1	15
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify) 4"		30	2	1	30
Total			75	63	160

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: _____ Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

PUMPING EQUIPMENT

Lift Station Number _____	_____	_____	_____	_____	_____	_____
Make or Type and nameplate data on pump _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

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

MANHOLES

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

UTILITY NAME: _____ Regency Utilities, Inc.

SYSTEM NAME: _____

YEAR OF REPORT DECEMBER 31, 2016

TREATMENT PLANT

NOT APPLICABLE

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

MASTER LIFT STATION PUMPS

NOT APPLICABLE

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

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	695 _____	_____	_____
February _____	643 _____	_____	_____
March _____	569 _____	_____	_____
April _____	743 _____	_____	_____
May _____	722 _____	_____	_____
June _____	693 _____	_____	_____
July _____	945 _____	_____	_____
August _____	847 _____	_____	_____
September _____	1300 _____	_____	_____
October _____	854 _____	_____	_____
November _____	642 _____	_____	_____
December _____	785 _____	_____	_____
Total for year _____	9438 _____	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

SYSTEM NAME: _____

GENERAL WASTEWATER SYSTEM INFORMATION

NOT APPLICABLE

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

1. Present number of ERCs* now being served. _____
2. Maximum number of ERCs* which can be served. _____
3. Present system connection capacity (in ERCs*) using existing lines. _____
4. Future connection capacity (in ERCs*) upon service area buildout. _____
5. Estimated annual increase in ERCs*. _____
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
If so, when? _____
9. Has the utility been required by the DEP or water management district to implement reuse? _____
If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP? _____
11. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? _____
 - c. When will construction begin? _____
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? _____
12. Department of Environmental Protection ID # _____

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

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2016

CERTIFICATION OF ANNUAL REPORT

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

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

Items Certified

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---



(signature of chief executive officer of the utility) *

Date: 3/15/17

1. <input checked="" type="checkbox"/>	2. <input checked="" type="checkbox"/>	3. <input checked="" type="checkbox"/>	4. <input checked="" type="checkbox"/>
---	---	---	---



(signature of chief financial officer of the utility) *

Date: 3/10/17

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

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

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

Company: Regency Utilities, Inc.
For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>180602</u>	\$ <u>180602</u>	\$ <u>- 0 -</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Water Operating Revenue	\$ <u>180602</u>	\$ <u>180602</u>	\$ <u>- 0 -</u>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

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

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

Company: Regency Utilities, Inc.
For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ <u>83202</u>	\$ <u>83202</u>	\$ <u>- 0 -</u>
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
Total Wastewater Operating Revenue	\$ <u>83202</u>	\$ <u>83202</u>	\$ <u>- 0 -</u>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ _____	\$ _____	\$ _____

Explanations:

Instructions:

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



Infrastructure, environment, facilities

Transmittal Letter

To:
John Heijmans

Copies:
File

One Independent Drive,
Suite 3120
Jacksonville, FL 32202

ARCADIS U.S., Inc.
1650 Prudential Drive
Suite 400
Jacksonville
Florida 32207
Tel: 904.721.2991
Fax: 904.861.2450

BUSINESS UNIT

From:
George L. Porter, PE

Date:
October 9, 2007

Subject:
Regency Utility System Map

ARCADIS Project No.:
JK006262

We are sending you:

☒ **Attached**

☐ **Under Separate Cover Via _____ the Following Items:**

☐ Shop Drawings

☐ Plans

☐ Specifications

☐ Change Order

☒ Prints

☐ Samples

☐ Copy of Letter

☐ Reports

☐ Other: _____

Copies	Date	Drawing No.	Rev.	Description	Action*
1				DRAFT - Full Size Color Map (Scale: 1"=60')	
1				Cost Summary of Existing Utilities (Depreciation Est.)	

Action*

☐ A Approved

☐ CR Correct and Resubmit

☐ Resubmit _____ Copies

☐ AN Approved As Noted

☐ F File

☐ Return _____ Copies

☒ AS As Requested

☐ FA For Approval

☐ Review and Comment

☐ Other: _____

Mailing Method

☒ U.S. Postal Service 1st Class

☐ Courier/Hand Delivery

☐ FedEx Priority Overnight

☐ FedEx 2-Day Delivery

☐ Certified/Registered Mail

☐ United Parcel Service (UPS)

☐ FedEx Standard Overnight

☐ FedEx Economy

☐ Other: _____

Comments: _____

Cost Summary of Existing Utilities

	Depreciated Value
PRE 1966	\$0
1979	\$22,909
1980	\$36,989
1990	\$6,026
1992	\$178,932
1993	\$22,456
1995	\$3,266
1997	\$0
Total =	\$270,578

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	PRE 1956	UNIT COST	Present Value	Average Service Life* (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	41	0	0%	\$0.00
6" service	1,216	\$30.00	\$36,480.00	35	41	0	0%	\$0.00
8" vitrified clay (0'-2')				40	41	0	0%	\$0.00
8" vitrified clay (2'-4')	475			40	41	0	0%	\$0.00
8" vitrified clay (4'-6')	1,091	\$32.00	\$34,912.00	40	41	0	0%	\$0.00
8" vitrified clay (6'-8')	253	\$42.00	\$10,626.00	40	41	0	0%	\$0.00
8" vitrified clay (8'-10')	327	\$50.00	\$16,350.00	40	41	0	0%	\$0.00
10" vitrified clay (10'-12')	484	\$61.00	\$29,524.00	40	41	0	0%	\$0.00
6" PVC (0'-2')				40	41	0	0%	\$0.00
6" PVC (2'-4')				40	41	0	0%	\$0.00
6" PVC (4'-6')		\$27.00		40	41	0	0%	\$0.00
6" PVC (6'-8')		\$50.00		40	41	0	0%	\$0.00
6" PVC (8'-10')				40	41	0	0%	\$0.00
8" PVC (0'-2')				40	41	0	0%	\$0.00
8" PVC (2'-4')				40	41	0	0%	\$0.00
8" PVC (4'-6')		\$32.00		40	41	0	0%	\$0.00
8" PVC (6'-8')		\$42.00		40	41	0	0%	\$0.00
8" PVC (8'-10')		\$50.00		40	41	0	0%	\$0.00
8" PVC (10'-12')		\$61.00		40	41	0	0%	\$0.00
Manhole (0'-2')	1			27	41	0	0%	\$0.00
Manhole (2'-4')	2	\$3,000.00	\$6,000.00	27	41	0	0%	\$0.00
Manhole (4'-6')	3	\$3,120.00	\$9,360.00	27	41	0	0%	\$0.00
Manhole (6'-8')		\$3,369.00		27	41	0	0%	\$0.00
Manhole (8'-10')	1	\$3,810.00	\$3,810.00	27	41	0	0%	\$0.00
Manhole (10'-12')	3	\$4,183.00	\$12,549.00	27	41	0	0%	\$0.00
Simplex Pump (Firestone) Station 8" Dia. (8' deep)	1							
Fire Main								
4" unknown (assumed CI)	61	\$23.00	\$1,403.00	35	41	0	0%	\$0.00
6" cast iron		\$27.00		35	41	0	0%	\$0.00
8" ductile iron		\$27.00		35	41	0	0%	\$0.00
6" unknown (assumed CI)	1,356	\$27.00	\$36,612.00	35	41	0	0%	\$0.00
8" unknown (assumed CI)	3,958	\$33.00	\$130,614.00	35	41	0	0%	\$0.00
8" ductile iron		\$33.00		35	41	0	0%	\$0.00
8" cast iron	419	\$33.00	\$13,827.00	35	41	0	0%	\$0.00
10" PVC		\$38.00		40	41	0	0%	\$0.00
10" ductile iron		\$38.00		35	41	0	0%	\$0.00
10" cast iron	270	\$38.00	\$10,260.00	35	41	0	0%	\$0.00
12" PVC		\$45.00		40	41	0	0%	\$0.00
16" PVC		\$60.00		40	41	0	0%	\$0.00
Fire Hydrant	1	\$3,000.00	\$3,000.00	40	41	0	0%	\$0.00
Force Main								
3" cast iron	226	\$19.00	\$4,294.00	35	41	0	0%	\$0.00
Water Main								
2" galvanized	1,908	\$10.00	\$19,080.00	33	41	0	0%	\$0.00
2" PVC		\$10.00		40	41	0	0%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	41	0	0%	\$0.00
4" unknown (assumed CI)		\$23.00		35	41	0	0%	\$0.00
4" PVC		\$23.00		40	41	0	0%	\$0.00
4" ductile iron		\$23.00		35	41	0	0%	\$0.00
4" cast iron	1,661	\$23.00	\$38,203.00	35	41	0	0%	\$0.00
6" PVC		\$27.00		40	41	0	0%	\$0.00
6" ductile iron		\$27.00		35	41	0	0%	\$0.00
6" cast iron	1,799	\$27.00	\$48,573.00	35	41	0	0%	\$0.00
8" cast iron	244	\$33.00	\$8,052.00	35	41	0	0%	\$0.00
8" PVC		\$33.00		40	41	0	0%	\$0.00

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	PRE 1966	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend	1	\$100.00	\$100.00	33	41	0	0%	\$0.00
3" 90° bend		\$131.00		33	41	0	0%	\$0.00
4" 45° bend		\$325.00		33	41	0	0%	\$0.00
4" 90° bend		\$325.00		33	41	0	0%	\$0.00
6" 11.25° bend		\$380.00		33	41	0	0%	\$0.00
6" 22.5° bend		\$380.00		33	41	0	0%	\$0.00
6" 45° bend		\$380.00		33	41	0	0%	\$0.00
6" 90° bend	3	\$380.00	\$1,140.00	33	41	0	0%	\$0.00
8" 11.25° bend	1	\$650.00	\$530.00	33	41	0	0%	\$0.00
8" 22.5° bend		\$530.00		33	41	0	0%	\$0.00
8" 45° bend	2	\$530.00	\$1,060.00	33	41	0	0%	\$0.00
8" 90° bend	5	\$530.00	\$3,150.00	33	41	0	0%	\$0.00
10" 22.5° bend		\$680.00		33	41	0	0%	\$0.00
10" 45° bend		\$680.00		33	41	0	0%	\$0.00
10" 90° bend		\$680.00		33	41	0	0%	\$0.00
12" 45° bend		\$1,100.00		33	41	0	0%	\$0.00
12" 90° bend		\$1,100.00		33	41	0	0%	\$0.00
16" 45° bend		\$1,800.00		33	41	0	0%	\$0.00
18" 90° bend		\$1,800.00		33	41	0	0%	\$0.00
2"x2" Tee		\$120.00		33	41	0	0%	\$0.00
4"x2" Tee	1	\$310.00	\$310.00	33	41	0	0%	\$0.00
4"x4" Tee		\$450.00		33	41	0	0%	\$0.00
6"x2" Tee	1	\$530.00	\$530.00	33	41	0	0%	\$0.00
6"x4" Tee		\$610.00		33	41	0	0%	\$0.00
6"x6" Tee	1	\$700.00	\$700.00	33	41	0	0%	\$0.00
8"x8" Tee	7	\$800.00	\$5,600.00	33	41	0	0%	\$0.00
8"x8" Tee	7	\$875.00	\$6,125.00	33	41	0	0%	\$0.00
10"x8" Tee		\$1,150.00		33	41	0	0%	\$0.00
12"x8" Tee		\$1,950.00		33	41	0	0%	\$0.00
2" valve	5	\$302.00	\$1,510.00	20	41	0	0%	\$0.00
4" valve		\$825.00		20	41	0	0%	\$0.00
6" valve	4	\$950.00	\$3,800.00	20	41	0	0%	\$0.00
8" valve	2	\$1,050.00	\$2,100.00	20	41	0	0%	\$0.00
10" valve		\$1,300.00		20	41	0	0%	\$0.00
12" valve		\$2,100.00		20	41	0	0%	\$0.00
6"x4" Reducer		\$325.00		33	41	0	0%	\$0.00
6"x6" Reducer		\$500.00		33	41	0	0%	\$0.00
10"x8" Reducer		\$700.00		33	41	0	0%	\$0.00
12"x8" Reducer		\$950.00		33	41	0	0%	\$0.00
12"x10" Reducer		\$1,100.00		33	41	0	0%	\$0.00
18"x10" Reducer		\$1,700.00		33	41	0	0%	\$0.00
8" sleeve		\$200.00		33	41	0	0%	\$0.00
10" sleeve		\$400.00		33	41	0	0%	\$0.00
18" sleeve		\$600.00		33	41	0	0%	\$0.00
10"x8" cross		\$850.00		33	41	0	0%	\$0.00
10"x10" cross		\$920.00		33	41	0	0%	\$0.00
Water Meter	32	\$250.00	\$8,000.00	17	41	0	0%	\$0.00
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30.140.

Regency Square Main
Service Area Certification

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1979	UNIT COST	Present Value	Average Service Life (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	28	7	20%	\$0.00
6" service		\$30.00		35	28	7	20%	\$0.00
8" vitrified clay (0'-2')				40	28	12	30%	\$0.00
8" vitrified clay (2'-4')				40	28	12	30%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	28	12	30%	\$0.00
8" vitrified clay (6'-8')	191	\$42.00	\$8,022.00	40	28	12	30%	\$2,406.60
8" vitrified clay (8'-10')	681	\$50.00	\$34,050.00	40	28	12	30%	\$10,215.00
10" vitrified clay (10'-12')		\$61.00		40	28	12	30%	\$0.00
6" PVC (0'-2')				40	28	12	30%	\$0.00
6" PVC (2'-4')				40	28	12	30%	\$0.00
6" PVC (4'-6')		\$27.00		40	28	12	30%	\$0.00
6" PVC (6'-8')		\$30.00		40	28	12	30%	\$0.00
6" PVC (8'-10')				40	28	12	30%	\$0.00
8" PVC (0'-2')				40	28	12	30%	\$0.00
8" PVC (2'-4')				40	28	12	30%	\$0.00
8" PVC (4'-6')		\$32.00		40	28	12	30%	\$0.00
8" PVC (6'-8')		\$42.00		40	28	12	30%	\$0.00
8" PVC (8'-10')		\$50.00		40	28	12	30%	\$0.00
8" PVC (10'-12')		\$61.00		40	28	12	30%	\$0.00
Manhole (0'-2')				27	28	0	0%	\$0.00
Manhole (2'-4')		\$3,000.00		27	28	0	0%	\$0.00
Manhole (4'-6')		\$3,120.00		27	28	0	0%	\$0.00
Manhole (6'-8')	1	\$3,369.00	\$3,369.00	27	28	0	0%	\$0.00
Manhole (8'-10')	3	\$3,810.00	\$11,430.00	27	28	0	0%	\$0.00
Manhole (10'-12')	1	\$4,183.00	\$4,183.00	27	28	0	0%	\$0.00
Simplex Pump (Firestone)								
Station 6" Dia. (8' deep)								\$0.00
Fire Main								
4" unknown (assumed CI)		\$23.00		35	28	7	20%	\$0.00
6" cast iron	266	\$27.00	\$7,182.00	35	28	7	20%	\$1,436.40
6" ductile iron	150	\$27.00	\$4,050.00	35	28	7	20%	\$810.00
6" unknown (assumed CI)		\$27.00		35	28	7	20%	\$0.00
8" unknown (assumed CI)	401	\$33.00	\$13,219.80	35	28	7	20%	\$2,643.96
8" ductile iron		\$33.00		35	28	7	20%	\$0.00
8" cast iron	64	\$33.00	\$2,112.00	35	28	7	20%	\$422.40
10" PVC		\$38.00		40	28	12	30%	\$0.00
10" ductile iron	568	\$38.00	\$21,595.40	35	28	7	20%	\$4,319.08
10" cast iron		\$38.00		35	28	7	20%	\$0.00
12" PVC		\$45.00		40	28	12	30%	\$0.00
16" PVC		\$60.00		40	28	12	30%	\$0.00
Fire Hydrant		\$3,000.00		40	28	12	30%	\$0.00
Force Main								
3" cast iron		\$19.00		35	28	7	20%	\$0.00
6" cast iron		\$27.00		35	28	7	20%	\$0.00
Water Main								
2" galvanized		\$10.00		33	28	5	15%	\$0.00
2" PVC		\$10.00		40	28	12	30%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	28	5	15%	\$0.00
4" unknown (assumed CI)		\$23.00		35	28	7	20%	\$0.00
4" PVC		\$23.00		40	28	12	30%	\$0.00
4" ductile iron		\$23.00		35	28	7	20%	\$0.00
4" cast iron		\$23.00		35	28	7	20%	\$0.00
6" PVC		\$27.00		40	28	12	30%	\$0.00
6" ductile iron		\$27.00		35	28	7	20%	\$0.00
6" cast iron		\$27.00		35	28	7	20%	\$0.00
8" cast iron		\$33.00		35	28	7	20%	\$0.00
8" PVC		\$33.00		40	28	12	30%	\$0.00

Regency Square Main
Service Area Certification

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1979	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend		\$100.00		33	28	5	15%	\$0.00
3" 90° bend		\$131.00		33	28	5	15%	\$0.00
4" 45° bend		\$325.00		33	28	5	15%	\$0.00
4" 90° bend		\$325.00		33	28	5	15%	\$0.00
5" 11.25° bend		\$380.00		33	28	5	15%	\$0.00
5" 22.5° bend		\$380.00		33	28	5	15%	\$0.00
6" 45° bend		\$380.00		33	28	5	15%	\$0.00
6" 90° bend		\$380.00		33	28	5	15%	\$0.00
8" 11.25° bend		\$530.00		33	28	5	15%	\$0.00
8" 22.5° bend		\$530.00		33	28	5	15%	\$0.00
8" 45° bend		\$530.00		33	28	5	15%	\$0.00
8" 90° bend		\$530.00		33	28	5	15%	\$0.00
10" 22.5° bend		\$660.00		33	28	5	15%	\$0.00
10" 45° bend		\$660.00		33	28	5	15%	\$0.00
10" 90° bend		\$660.00		33	28	5	15%	\$0.00
12" 45° bend		\$1,100.00		33	28	5	15%	\$0.00
12" 90° bend		\$1,100.00		33	28	5	15%	\$0.00
16" 45° bend		\$1,800.00		33	28	5	15%	\$0.00
16" 90° bend		\$1,800.00		33	28	5	15%	\$0.00
2"x 2" Tee		\$120.00		33	28	5	15%	\$0.00
4"x 2" Tee		\$310.00		33	28	5	15%	\$0.00
4"x 4" Tee		\$450.00		33	28	5	15%	\$0.00
6"x 2" Tee		\$530.00		33	28	5	15%	\$0.00
6"x 4" Tee		\$610.00		33	28	5	15%	\$0.00
6"x 6" Tee		\$700.00		33	28	5	15%	\$0.00
8"x 6" Tee		\$800.00		33	28	5	15%	\$0.00
8"x 8" Tee	1	\$875.00	\$875.00	33	28	5	15%	\$132.68
10"x 8" Tee	3	\$1,150.00	\$3,450.00	33	28	5	15%	\$522.73
12"x 8" Tee		\$1,950.00		33	28	5	15%	\$0.00
2" valve		\$302.00		20	28	0	0%	\$0.00
4" valve		\$825.00		20	28	0	0%	\$0.00
6" valve		\$950.00		20	28	0	0%	\$0.00
8" valve	3	\$1,050.00	\$3,150.00	20	28	0	0%	\$0.00
10" valve		\$1,300.00		20	28	0	0%	\$0.00
12" valve		\$2,100.00		20	28	0	0%	\$0.00
6"x 4" Reducer		\$325.00		33	28	5	15%	\$0.00
8"x 6" Reducer		\$500.00		33	28	5	15%	\$0.00
10"x 8" Reducer		\$700.00		33	28	5	15%	\$0.00
12"x 8" Reducer		\$950.00		33	28	5	15%	\$0.00
12"x 10" Reducer		\$1,100.00		33	28	5	15%	\$0.00
16"x 10" Reducer		\$1,700.00		33	28	5	15%	\$0.00
8" sleeve		\$200.00		33	28	5	15%	\$0.00
10" sleeve		\$400.00		33	28	5	15%	\$0.00
16" sleeve		\$800.00		33	28	5	15%	\$0.00
10"x 8" cross		\$850.00		33	28	5	15%	\$0.00
10"x 10" cross		\$920.00		33	28	5	15%	\$0.00
Water Meter								
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30.140.

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1980	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	27	8	23%	\$0.00
6" service	648	\$30.00	\$19,440.00	35	27	8	23%	\$4,443.43
8" vitrified clay (0'-2')				40	27	13	33%	\$0.00
8" vitrified clay (2'-4')				40	27	13	33%	\$0.00
8" vitrified clay (4'-6')	926	\$32.00	\$26,432.00	40	27	13	33%	\$8,590.40
8" vitrified clay (6'-8')	965	\$42.00	\$40,530.00	40	27	13	33%	\$13,172.25
8" vitrified clay (8'-10')	631	\$50.00	\$31,550.00	40	27	13	33%	\$10,253.75
10" vitrified clay (10'-12')		\$61.00		40	27	13	33%	\$0.00
6" PVC (0'-2')				40	27	13	33%	\$0.00
6" PVC (2'-4')				40	27	13	33%	\$0.00
6" PVC (4'-6')		\$27.00		40	27	13	33%	\$0.00
6" PVC (6'-8')		\$30.00		40	27	13	33%	\$0.00
6" PVC (8'-10')				40	27	13	33%	\$0.00
8" PVC (0'-2')				40	27	13	33%	\$0.00
8" PVC (2'-4')				40	27	13	33%	\$0.00
8" PVC (4'-6')		\$32.00		40	27	13	33%	\$0.00
8" PVC (6'-8')		\$42.00		40	27	13	33%	\$0.00
8" PVC (8'-10')		\$50.00		40	27	13	33%	\$0.00
8" PVC (10'-12')		\$61.00		40	27	13	33%	\$0.00
Manhole (0'-2')				27	27	0	0%	\$0.00
Manhole (2'-4')		\$3,000.00		27	27	0	0%	\$0.00
Manhole (4'-6')	6	\$3,120.00	\$18,720.00	27	27	0	0%	\$0.00
Manhole (6'-8')	7	\$3,369.00	\$23,583.00	27	27	0	0%	\$0.00
Manhole (8'-10')	4	\$3,810.00	\$15,240.00	27	27	0	0%	\$0.00
Manhole (10'-12')		\$4,183.00		27	27	0	0%	\$0.00
Simplex Pump (Firestone)								
Station 6" Dia. (8' deep)								
Fire Main								
4" unknown (assumed CI)		\$23.00		35	27	8	23%	\$0.00
6" cast iron		\$27.00		35	27	8	23%	\$0.00
6" ductile iron		\$27.00		35	27	8	23%	\$0.00
6" unknown (assumed CI)	92	\$27.00	\$2,484.00	35	27	8	23%	\$5.68
8" unknown (assumed CI)		\$33.00	\$0.00	35	27	8	23%	\$0.00
8" ductile iron	3,186	\$33.00	\$105,138.00	35	27	8	23%	\$240.32
8" cast iron		\$33.00		35	27	8	23%	\$0.00
10" PVC		\$38.00		40	27	13	33%	\$0.00
10" ductile iron		\$38.00		35	27	8	23%	\$0.00
10" cast iron		\$38.00		35	27	8	23%	\$0.00
12" PVC		\$45.00		40	27	13	33%	\$0.00
16" PVC		\$60.00		40	27	13	33%	\$0.00
Fire Hydrant	5	\$3,000.00	\$15,000.00	40	27	13	33%	\$48.75
Force Main								
3" cast iron		\$19.00		35	27	8	23%	\$0.00
6" cast iron		\$27.00		35	27	8	23%	\$0.00
Water Main								
2" galvanized		\$10.00		33	27	6	18%	\$0.00
2" PVC		\$10.00		40	27	13	33%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	27	6	18%	\$0.00
4" unknown (assumed CI)	296	\$23.00	\$6,808.00	35	27	8	23%	\$15.66
4" PVC		\$23.00		40	27	13	33%	\$0.00
4" ductile iron	176	\$23.00	\$4,048.00	35	27	8	23%	\$9.25
4" cast iron		\$23.00		35	27	8	23%	\$0.00
6" PVC		\$27.00		40	27	13	33%	\$0.00
6" ductile iron	2,797	\$27.00	\$75,519.00	35	27	8	23%	\$172.61
6" cast iron		\$27.00		35	27	8	23%	\$0.00
8" cast iron		\$33.00		35	27	8	23%	\$0.00
8" PVC		\$33.00		40	27	13	33%	\$0.00

	INVENTORY		PAST AND PRESENT TOTAL COST					
	1980	2007 UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend		\$100.00		33	27	6	18%	\$0.00
3" 90° bend		\$131.00		33	27	6	10%	\$0.00
4" 45° bend		\$325.00		33	27	6	18%	\$0.00
4" 90° bend		\$325.00	\$325.00	33	27	6	18%	\$59.09
6" 11.25° bend	1	\$380.00	\$380.00	33	27	6	18%	\$69.09
6" 22.5° bend	1	\$380.00	\$380.00	33	27	6	18%	\$69.09
6" 45° bend	6	\$380.00	\$2,280.00	33	27	6	18%	\$414.55
6" 90° bend	1	\$380.00	\$380.00	33	27	6	18%	\$69.09
8" 11.25° bend		\$530.00		33	27	6	18%	\$0.00
8" 22.5° bend	3	\$530.00	\$1,590.00	33	27	6	18%	\$289.09
8" 45° bend	9	\$530.00	\$4,770.00	33	27	6	18%	\$867.27
8" 90° bend		\$530.00		33	27	6	18%	\$0.00
10" 22.5° bend		\$660.00		33	27	6	18%	\$0.00
10" 45° bend		\$660.00		33	27	6	18%	\$0.00
10" 90° bend		\$660.00		33	27	6	18%	\$0.00
12" 45° bend		\$1,100.00		33	27	6	18%	\$0.00
12" 90° bend		\$1,100.00		33	27	6	18%	\$0.00
18" 45° bend		\$1,800.00		33	27	6	18%	\$0.00
18" 90° bend		\$1,800.00		33	27	6	18%	\$0.00
2"x 2" Tee		\$120.00		33	27	6	18%	\$0.00
4"x2" Tee		\$310.00		33	27	6	18%	\$0.00
4"x4" Tee		\$450.00		33	27	6	18%	\$0.00
6"x2" Tee		\$530.00		33	27	6	18%	\$0.00
6"x4" Tee	6	\$610.00	\$3,660.00	33	27	6	18%	\$665.45
6"x6" Tee	4	\$700.00	\$2,800.00	33	27	6	18%	\$509.09
8"x6" Tee	6	\$800.00	\$4,800.00	33	27	6	18%	\$872.73
8"x8" Tee	3	\$875.00	\$2,625.00	33	27	6	18%	\$477.27
10"x8" Tee		\$1,150.00		33	27	6	18%	\$0.00
12"x8" Tee		\$1,950.00		33	27	6	18%	\$0.00
2" valve		\$302.00		20	27	0	0%	\$0.00
4" valve	6	\$825.00	\$4,950.00	20	27	0	0%	\$0.00
6" valve	8	\$950.00	\$7,600.00	20	27	0	0%	\$0.00
8" valve	5	\$1,050.00	\$5,250.00	20	27	0	0%	\$0.00
10" valve		\$1,300.00		20	27	0	0%	\$0.00
12" valve		\$2,100.00		20	27	0	0%	\$0.00
6"x4" Reducer	2	\$325.00	\$650.00	33	27	6	18%	\$118.18
8"x6" Reducer		\$500.00		33	27	6	18%	\$0.00
10"x8" Reducer		\$700.00		33	27	6	18%	\$0.00
12"x8" Reducer		\$950.00		33	27	6	18%	\$0.00
12"x10" Reducer		\$1,100.00		33	27	6	18%	\$0.00
18"x10" Reducer		\$1,700.00		33	27	6	18%	\$0.00
8" sleeve		\$200.00		33	27	6	18%	\$0.00
10" sleeve		\$400.00		33	27	6	18%	\$0.00
18" sleeve		\$800.00		33	27	6	18%	\$0.00
10"x8" cross		\$850.00		33	27	6	18%	\$0.00
10"x10" cross		\$920.00		33	27	6	18%	\$0.00
Water Meter	72	\$250.00	\$18,000.00	17	27	0	0%	\$0.00
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30,140.

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1990	UNIT COST	Present Value	Average Service Life (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	17	18	51%	\$0.00
6" service		\$30.00		35	17	18	51%	\$0.00
8" vitrified clay (0'-2')				40	17	23	58%	\$0.00
8" vitrified clay (2'-4')				40	17	23	58%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	17	23	58%	\$0.00
8" vitrified clay (6'-8')		\$42.00		40	17	23	58%	\$0.00
8" vitrified clay (8'-10')		\$50.00		40	17	23	58%	\$0.00
10" vitrified clay (10'-12')		\$61.00		40	17	23	58%	\$0.00
6" PVC (0'-2')				40	17	23	58%	\$0.00
6" PVC (2'-4')				40	17	23	58%	\$0.00
6" PVC (4'-6')		\$27.00		40	17	23	58%	\$0.00
6" PVC (6'-8')		\$30.00		40	17	23	58%	\$0.00
6" PVC (8'-10')				40	17	23	58%	\$0.00
8" PVC (0'-2')				40	17	23	58%	\$0.00
8" PVC (2'-4')				40	17	23	58%	\$0.00
8" PVC (4'-6')		\$32.00		40	17	23	58%	\$0.00
8" PVC (6'-8')		\$42.00		40	17	23	58%	\$0.00
8" PVC (8'-10')		\$50.00		40	17	23	58%	\$0.00
8" PVC (10'-12')		\$61.00		40	17	23	58%	\$0.00
Manhole (0'-2')				27	17	10	37%	\$0.00
Manhole (2'-4')		\$3,000.00		27	17	10	37%	\$0.00
Manhole (4'-6')		\$3,120.00		27	17	10	37%	\$0.00
Manhole (6'-8')		\$3,369.00		27	17	10	37%	\$0.00
Manhole (8'-10')		\$3,810.00		27	17	10	37%	\$0.00
Manhole (10'-12')		\$4,183.00		27	17	10	37%	\$0.00
Simplex Pump (Firestone)								
Station 6" Dia. (8' deep)								
Fire Main								
4" unknown (assumed CI)		\$23.00		35	17	18	51%	\$0.00
6" cast iron		\$27.00		35	17	18	51%	\$0.00
6" ductile iron		\$27.00		35	17	18	51%	\$0.00
8" unknown (assumed CI)	434	\$27.00	\$11,718.00	35	17	18	51%	\$6,026.40
8" unknown (assumed CI)		\$33.00		35	17	18	51%	\$0.00
8" ductile iron		\$33.00		35	17	18	51%	\$0.00
8" cast iron		\$33.00		35	17	18	51%	\$0.00
10" PVC		\$38.00		40	17	23	58%	\$0.00
10" ductile iron		\$38.00		35	17	18	51%	\$0.00
10" cast iron		\$38.00		35	17	18	51%	\$0.00
12" PVC		\$45.00		40	17	23	58%	\$0.00
16" PVC		\$60.00		40	17	23	58%	\$0.00
Fire Hydrant		\$3,000.00		40	17	23	58%	\$0.00
Force Main								
3" cast iron		\$19.00		35	17	18	51%	\$0.00
6" cast iron		\$27.00		35	17	18	51%	\$0.00
Water Main								
2" galvanized		\$10.00		33	17	16	48%	\$0.00
2" PVC		\$10.00		40	17	23	58%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	17	16	48%	\$0.00
4" unknown (assumed CI)		\$23.00		35	17	18	51%	\$0.00
4" PVC		\$23.00		40	17	23	58%	\$0.00
4" ductile iron		\$23.00		35	17	18	51%	\$0.00
4" cast iron		\$23.00		35	17	18	51%	\$0.00
6" PVC		\$27.00		40	17	23	58%	\$0.00
6" ductile iron		\$27.00		35	17	18	51%	\$0.00
8" cast iron		\$27.00		35	17	18	51%	\$0.00
8" cast iron		\$33.00		35	17	18	51%	\$0.00
8" PVC		\$33.00		40	17	23	58%	\$0.00

	INVENTORY	2007 UNIT COST	PAST AND PRESENT TOTAL COST					
			Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend		\$100.00		33	17	16	48%	\$0.00
3" 90° bend	2	\$131.00		33	17	16	48%	\$0.00
4" 45° bend		\$325.00		33	17	16	48%	\$0.00
4" 90° bend		\$325.00		33	17	16	48%	\$0.00
6" 11.25° bend		\$380.00		33	17	16	48%	\$0.00
6" 22.5° bend		\$380.00		33	17	16	48%	\$0.00
6" 45° bend		\$380.00		33	17	16	48%	\$0.00
6" 90° bend	1	\$380.00		33	17	16	48%	\$0.00
8" 11.25° bend		\$530.00		33	17	16	48%	\$0.00
8" 22.5° bend		\$530.00		33	17	16	48%	\$0.00
8" 45° bend		\$530.00		33	17	16	48%	\$0.00
8" 90° bend		\$530.00		33	17	16	48%	\$0.00
10" 22.5° bend		\$660.00		33	17	16	48%	\$0.00
10" 45° bend		\$660.00		33	17	16	48%	\$0.00
10" 90° bend		\$660.00		33	17	16	48%	\$0.00
12" 45° bend		\$1,100.00		33	17	16	48%	\$0.00
12" 90° bend	2	\$1,100.00		33	17	16	48%	\$0.00
16" 45° bend		\$1,800.00		33	17	16	48%	\$0.00
16" 90° bend		\$1,800.00		33	17	16	48%	\$0.00
2"x2" Tee		\$120.00		33	17	16	48%	\$0.00
4"x2" Tee		\$310.00		33	17	16	48%	\$0.00
4"x4" Tee		\$450.00		33	17	16	48%	\$0.00
6"x2" Tee		\$530.00		33	17	16	48%	\$0.00
6"x4" Tee		\$610.00		33	17	16	48%	\$0.00
6"x6" Tee		\$700.00		33	17	16	48%	\$0.00
8"x6" Tee		\$800.00		33	17	16	48%	\$0.00
8"x8" Tee		\$875.00		33	17	16	48%	\$0.00
10"x8" Tee		\$1,150.00		33	17	16	48%	\$0.00
12"x8" Tee	1	\$1,950.00		33	17	16	48%	\$0.00
2" valve		\$302.00		20	17	3	15%	\$0.00
4" valve		\$825.00		20	17	3	15%	\$0.00
6" valve	1	\$950.00		20	17	3	15%	\$0.00
8" valve	1	\$1,050.00		20	17	3	15%	\$0.00
10" valve		\$1,300.00		20	17	3	15%	\$0.00
12" valve	1	\$2,100.00		20	17	3	15%	\$0.00
6"x4" Reducer		\$325.00		33	17	16	48%	\$0.00
8"x6" Reducer		\$500.00		33	17	16	48%	\$0.00
10"x8" Reducer		\$700.00		33	17	16	48%	\$0.00
12"x8" Reducer	1	\$950.00		33	17	16	48%	\$0.00
12"x10" Reducer		\$1,100.00		33	17	16	48%	\$0.00
16"x10" Reducer		\$1,700.00		33	17	16	48%	\$0.00
8" sleeve		\$200.00		33	17	16	48%	\$0.00
10" sleeve		\$400.00		33	17	16	48%	\$0.00
16" sleeve		\$800.00		33	17	16	48%	\$0.00
10"x8" cross		\$850.00		33	17	16	48%	\$0.00
10"x10" cross		\$920.00		33	17	16	48%	\$0.00
Water Meter								
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30.140.

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1992	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	15	20	57%	\$0.00
6" service	163	\$30.00	\$4,890.00	35	15	20	57%	\$2,794.29
8" vitrified clay (0'-2')				40	15	25	63%	\$0.00
8" vitrified clay (2'-4')				40	15	25	63%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	15	25	63%	\$0.00
8" vitrified clay (6'-8')		\$42.00		40	15	25	63%	\$0.00
8" vitrified clay (8'-10')		\$50.00		40	15	25	63%	\$0.00
10" vitrified clay (10'-12')		\$61.00		40	15	25	63%	\$0.00
8" PVC (0'-2')				40	15	25	63%	\$0.00
5" PVC (2'-4')				40	15	25	63%	\$0.00
6" PVC (4'-6')	148	\$27.00	\$5,996.00	40	15	25	63%	\$2,497.50
6" PVC (6'-8')	44	\$30.00	\$1,320.00	40	15	25	63%	\$825.00
6" PVC (8'-10')				40	15	25	63%	\$0.00
8" PVC (0'-2')				40	15	25	63%	\$0.00
8" PVC (2'-4')				40	15	25	63%	\$0.00
8" PVC (4'-6')	187	\$32.00	\$6,984.00	40	15	25	63%	\$3,740.00
8" PVC (6'-8')	697	\$42.00	\$29,274.00	40	15	25	63%	\$13,296.25
8" PVC (8'-10')	373	\$50.00	\$18,650.00	40	15	25	63%	\$11,856.25
8" PVC (10'-12')	223	\$61.00	\$13,603.00	40	15	25	63%	\$8,501.88
Manhole (0'-2')				27	15	12	44%	\$0.00
Manhole (2'-4')		\$8,000.00		27	15	12	44%	\$0.00
Manhole (4'-6')	2	\$3,120.00	\$6,240.00	27	15	12	44%	\$2,773.33
Manhole (6'-8')	4	\$3,369.00	\$13,476.00	27	15	12	44%	\$5,989.33
Manhole (8'-10')	1	\$3,810.00	\$3,810.00	27	15	12	44%	\$1,693.33
Manhole (10'-12')	2	\$4,183.00	\$8,366.00	27	15	12	44%	\$3,718.22
Simplex Pump (Firestone)								
Station 6' Dia. (8' deep)								
Fire Main								
4" unknown (assumed CI)		\$23.00		35	15	20	57%	\$0.00
6" cast iron		\$27.00		35	15	20	57%	\$0.00
6" ductile iron	166	\$27.00	\$4,212.00	35	15	20	57%	\$2,406.86
6" unknown (assumed CI)		\$27.00		35	15	20	57%	\$0.00
8" unknown (assumed CI)		\$33.00		35	15	20	57%	\$0.00
8" ductile iron	1,180	\$33.00	\$39,270.00	35	15	20	57%	\$22,440.00
8" cast iron		\$33.00		35	15	20	57%	\$0.00
10" PVC	102	\$38.00	\$3,876.00	40	15	25	63%	\$2,422.50
10" ductile iron		\$38.00		35	15	20	57%	\$0.00
10" cast iron		\$38.00		35	15	20	57%	\$0.00
12" PVC	570	\$46.00	\$25,650.00	40	15	25	63%	\$16,031.25
16" PVC	687	\$60.00	\$41,220.00	40	15	25	63%	\$26,762.50
Fire Hydrant	1	\$3,000.00	\$3,000.00	40	15	25	63%	\$1,875.00
Force Main								
3" cast iron		\$19.00		35	15	20	57%	\$0.00
6" cast iron		\$27.00		35	15	20	57%	\$0.00
Water Main								
2" galvanized		\$10.00		33	15	18	55%	\$0.00
2" PVC		\$10.00		40	15	25	63%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	15	18	55%	\$0.00
4" unknown (assumed CI)		\$23.00		35	15	20	57%	\$0.00
4" PVC	89	\$23.00	\$2,047.00	40	15	25	63%	\$1,279.38
4" ductile iron		\$23.00		35	15	20	57%	\$0.00
4" cast iron		\$23.00		35	15	20	57%	\$0.00
6" PVC		\$27.00		40	15	25	63%	\$0.00
6" ductile iron	1,474	\$27.00	\$39,798.00	35	15	20	57%	\$22,741.71
6" cast iron		\$27.00		35	15	20	57%	\$0.00
8" cast iron		\$33.00		35	15	20	57%	\$0.00
8" PVC		\$33.00		40	15	25	63%	\$0.00

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1992	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend		\$100.00		33	15	18	55%	\$0.00
3" 90° bend		\$131.00		33	15	18	55%	\$0.00
4" 45° bend	2	\$325.00	\$650.00	33	15	18	55%	\$354.55
4" 90° bend		\$325.00		33	15	18	55%	\$0.00
6" 11.25° bend		\$380.00		33	15	18	55%	\$0.00
6" 22.5° bend		\$380.00		33	15	18	55%	\$0.00
6" 45° bend	1	\$380.00	\$380.00	33	15	18	55%	\$207.27
6" 90° bend	4	\$380.00	\$1,520.00	33	15	18	55%	\$829.09
8" 11.25° bend		\$530.00		33	15	18	55%	\$0.00
8" 22.5° bend		\$530.00		33	15	18	55%	\$0.00
8" 45° bend	1	\$530.00	\$530.00	33	15	18	55%	\$289.09
8" 90° bend	4	\$530.00	\$2,120.00	33	15	18	55%	\$1,155.36
10" 22.5° bend	1	\$660.00	\$660.00	33	15	18	55%	\$360.00
10" 45° bend	2	\$660.00	\$1,320.00	33	15	18	55%	\$720.00
10" 90° bend	1	\$660.00	\$660.00	33	15	18	55%	\$360.00
12" 45° bend	1	\$1,100.00	\$1,100.00	33	15	18	55%	\$600.00
12" 90° bend	2	\$1,100.00	\$2,200.00	33	15	18	55%	\$1,200.00
16" 45° bend	4	\$1,800.00	\$7,200.00	33	15	18	55%	\$3,927.27
16" 90° bend	2	\$1,800.00	\$3,600.00	33	15	18	55%	\$1,983.64
2"x2" Tee		\$120.00		33	15	18	55%	\$0.00
4"x2" Tee		\$310.00		33	15	18	55%	\$0.00
4"x4" Tee		\$460.00		33	15	18	55%	\$0.00
6"x2" Tee		\$530.00		33	15	18	55%	\$0.00
6"x4" Tee		\$610.00		33	15	18	55%	\$0.00
6"x6" Tee	2	\$700.00	\$1,400.00	33	15	18	55%	\$763.64
8"x6" Tee	2	\$800.00	\$1,600.00	33	15	18	55%	\$872.73
8"x8" Tee	1	\$875.00	\$875.00	33	15	18	55%	\$477.27
10"x8" Tee		\$1,160.00		33	15	18	55%	\$0.00
12"x8" Tee		\$1,950.00		33	15	18	55%	\$0.00
2" valve		\$302.00		20	15	5	25%	\$0.00
4" valve	1	\$825.00	\$825.00	20	15	5	25%	\$206.25
6" valve	8	\$950.00	\$7,600.00	20	15	5	25%	\$1,900.00
8" valve	4	\$1,050.00	\$4,200.00	20	15	5	25%	\$1,050.00
10" valve	4	\$1,300.00	\$5,200.00	20	15	5	25%	\$1,300.00
12" valve	3	\$2,100.00	\$6,300.00	20	15	5	25%	\$1,575.00
6"x4" Reducer	1	\$325.00	\$325.00	33	15	18	55%	\$177.27
8"x6" Reducer	1	\$500.00	\$500.00	33	15	18	55%	\$272.73
10"x8" Reducer	1	\$700.00	\$700.00	33	15	18	55%	\$381.82
12"x8" Reducer		\$950.00		33	15	18	55%	\$0.00
12"x10" Reducer	1	\$1,100.00	\$1,100.00	33	15	18	55%	\$600.00
16"x10" Reducer	1	\$1,700.00	\$1,700.00	33	15	18	55%	\$927.27
8" sleeve	3	\$200.00	\$600.00	33	15	18	55%	\$327.27
10" sleeve	2	\$400.00	\$800.00	33	15	18	55%	\$436.36
16" sleeve	1	\$800.00	\$800.00	33	15	18	55%	\$436.36
10"x8" cross	1	\$850.00	\$850.00	33	15	18	55%	\$463.64
10"x10" cross	1	\$920.00	\$920.00	33	15	18	55%	\$501.82
Water Meter		\$250.00	\$0.00	17	17	0	0%	\$0.00
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building	1							

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30.140.

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1993	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	14	21	60%	\$0.00
6" service		\$30.00		35	14	21	60%	\$0.00
8" vitrified clay (0'-2')				40	14	26	65%	\$0.00
8" vitrified clay (2'-4')				40	14	26	65%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	14	26	65%	\$0.00
8" vitrified clay (6'-8')		\$42.00		40	14	26	65%	\$0.00
8" vitrified clay (8'-10')		\$50.00		40	14	26	65%	\$0.00
10" vitrified clay (10'-12')		\$61.00		40	14	26	65%	\$0.00
6" PVC (0'-2')				40	14	26	65%	\$0.00
6" PVC (2'-4')				40	14	26	65%	\$0.00
6" PVC (4'-6')		\$27.00		40	14	26	65%	\$0.00
6" PVC (6'-8')		\$30.00		40	14	26	65%	\$0.00
6" PVC (8'-10')				40	14	26	65%	\$0.00
8" PVC (0'-2')				40	14	26	65%	\$0.00
8" PVC (2'-4')				40	14	26	65%	\$0.00
8" PVC (4'-6')		\$32.00		40	14	26	65%	\$0.00
8" PVC (6'-8')		\$42.00		40	14	26	65%	\$0.00
8" PVC (8'-10')		\$50.00		40	14	26	65%	\$0.00
8" PVC (10'-12')		\$61.00		40	14	26	65%	\$0.00
Manhole (0'-2')								
Manhole (2'-4')		\$3,000.00						
Manhole (4'-6')		\$3,120.00						
Manhole (6'-8')		\$3,369.00						
Manhole (8'-10')		\$3,810.00						
Manhole (10'-12')		\$4,163.00						
Simplex Pump (Firestone)								
Station 6" Dia. (6' deep)								
Fire Main								
4" unknown (assumed CI)		\$23.00		35	14	21	60%	\$0.00
6" cast iron		\$27.00		35	14	21	60%	\$0.00
6" ductile iron		\$27.00		35	14	21	60%	\$0.00
8" unknown (assumed CI)		\$27.00		35	14	21	60%	\$0.00
8" unknown (assumed CI)		\$33.00		35	14	21	60%	\$0.00
8" ductile iron		\$33.00		35	14	21	60%	\$0.00
8" cast iron		\$33.00		35	14	21	60%	\$0.00
10" PVC		\$38.00		40	14	26	65%	\$0.00
10" ductile iron		\$38.00		35	14	21	60%	\$0.00
10" cast iron		\$38.00		35	14	21	60%	\$0.00
12" PVC		\$45.00		40	14	26	65%	\$0.00
16" PVC		\$60.00		40	14	26	65%	\$0.00
Fire Hydrant	2	\$3,000.00	\$6,000.00	40	14	26	65%	\$3,900.00
Force Main								
3" cast iron		\$19.00		35	14	21	60%	\$0.00
6" cast iron		\$27.00		35	14	21	60%	\$0.00
Water Main								
2" galvanized		\$10.00		35	14	19	58%	\$0.00
2" PVC	509	\$10.00	\$5,090.00	40	14	26	65%	\$3,308.50
2" unknown (assumed galv.)	168	\$10.00	\$1,680.00	33	14	19	58%	\$967.27
4" unknown (assumed CI)		\$23.00		35	14	21	60%	\$0.00
4" PVC	574	\$23.00	\$13,202.00	40	14	26	65%	\$8,581.30
4" ductile iron		\$23.00		35	14	21	60%	\$0.00
4" cast iron		\$23.00		35	14	21	60%	\$0.00
6" PVC		\$27.00		40	14	26	65%	\$0.00
6" ductile iron		\$27.00		35	14	21	60%	\$0.00
6" cast iron		\$27.00		35	14	21	60%	\$0.00
8" cast iron		\$33.00		35	14	21	60%	\$0.00
8" PVC		\$33.00		40	14	26	65%	\$0.00

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1993	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend	2	\$100.00	\$200.00	33	14	19	58%	\$116.15
3" 90° bend		\$131.00		33	14	19	58%	\$0.00
4" 45° bend		\$325.00		33	14	19	58%	\$0.00
4" 90° bend	4	\$325.00	\$1,300.00	33	14	19	58%	\$748.48
3" 11.25° bend		\$330.00		33	14	19	58%	\$0.00
5" 22.5° bend		\$380.00		33	14	19	58%	\$0.00
6" 45° bend		\$380.00		33	14	19	58%	\$0.00
6" 90° bend		\$380.00		33	14	19	58%	\$0.00
8" 11.25° bend		\$530.00		33	14	19	58%	\$0.00
8" 22.5° bend		\$530.00		33	14	19	58%	\$0.00
8" 45° bend		\$530.00		33	14	19	58%	\$0.00
8" 90° bend		\$530.00		33	14	19	58%	\$0.00
10" 22.5° bend		\$560.00		33	14	19	58%	\$0.00
10" 45° bend		\$560.00		33	14	19	58%	\$0.00
10" 90° bend		\$560.00		33	14	19	58%	\$0.00
12" 45° bend		\$1,100.00		33	14	19	58%	\$0.00
12" 90° bend		\$1,100.00		33	14	19	58%	\$0.00
16" 45° bend		\$1,800.00		33	14	19	58%	\$0.00
16" 90° bend		\$1,800.00		33	14	19	58%	\$0.00
2"x 2" Tee		\$120.00		33	14	19	58%	\$0.00
4"x2" Tee	5	\$310.00	\$1,550.00	33	14	19	58%	\$892.42
4"x4" Tee	2	\$450.00	\$900.00	33	14	19	58%	\$518.16
6"x2" Tee		\$530.00		33	14	19	58%	\$0.00
8"x4" Tee		\$810.00		33	14	19	58%	\$0.00
6"x6" Tee		\$700.00		33	14	19	58%	\$0.00
8"x6" Tee		\$800.00		33	14	19	58%	\$0.00
8"x8" Tee		\$876.00		33	14	19	58%	\$0.00
10"x8" Tee		\$1,150.00		33	14	19	58%	\$0.00
12"x8" Tee		\$1,950.00		33	14	19	58%	\$0.00
2" valve	3	\$302.00	\$906.00	20	14	6	30%	\$271.80
4" valve	4	\$925.00	\$3,700.00	20	14	6	30%	\$990.00
6" valve		\$950.00		20	14	6	30%	\$0.00
8" valve		\$1,050.00		20	14	6	30%	\$0.00
10" valve		\$1,300.00		20	14	6	30%	\$0.00
12" valve		\$2,100.00		20	14	6	30%	\$0.00
6"x4" Reducer		\$325.00		33	14	19	58%	\$0.00
8"x6" Reducer		\$500.00		33	14	19	58%	\$0.00
10"x8" Reducer		\$700.00		33	14	19	58%	\$0.00
12"x6" Reducer		\$950.00		33	14	19	58%	\$0.00
12"x10" Reducer		\$1,100.00		33	14	19	58%	\$0.00
16"x10" Reducer		\$1,700.00		33	14	19	58%	\$0.00
8" sleeve		\$200.00		33	14	19	58%	\$0.00
10" sleeve		\$400.00		33	14	19	58%	\$0.00
16" sleeve		\$900.00		33	14	19	58%	\$0.00
10"x8" cross		\$850.00		33	14	19	58%	\$0.00
10"x10" cross		\$920.00		33	14	19	58%	\$0.00
Water Meter	66	\$250.00	\$16,500.00	17	14	3	18%	\$2,911.76
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

¹ Average service life is determined as defined by the Florida Public Service Commission (FPSC) Rule 25.30.140.

Sanitary Sewer	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1995	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
4" service				35	12	23	66%	\$0.00
6" service		\$30.00		35	12	23	66%	\$0.00
8" vitrified clay (0'-2')				40	12	28	70%	\$0.00
8" vitrified clay (2'-4')				40	12	28	70%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	12	28	70%	\$0.00
8" vitrified clay (6'-8')		\$42.00		40	12	28	70%	\$0.00
8" vitrified clay (8'-10')		\$50.00		40	12	28	70%	\$0.00
10" vitrified clay (10'-12')		\$51.00		40	12	28	70%	\$0.00
6" PVC (0'-2')				40	12	28	70%	\$0.00
6" PVC (2'-4')				40	12	28	70%	\$0.00
6" PVC (4'-6')		\$27.00		40	12	28	70%	\$0.00
6" PVC (6'-8')		\$30.00		40	12	28	70%	\$0.00
6" PVC (8'-10')				40	12	28	70%	\$0.00
8" PVC (0'-2')				40	12	28	70%	\$0.00
8" PVC (2'-4')				40	12	28	70%	\$0.00
8" PVC (4'-6')		\$32.00		40	12	28	70%	\$0.00
8" PVC (6'-8')		\$42.00		40	12	28	70%	\$0.00
8" PVC (8'-10')		\$50.00		40	12	28	70%	\$0.00
8" PVC (10'-12')		\$61.00		40	12	28	70%	\$0.00
Manhole (0'-2')								
Manhole (2'-4')		\$3,000.00						
Manhole (4'-6')		\$3,120.00						
Manhole (6'-8')		\$3,369.00						
Manhole (8'-10')		\$3,810.00						
Manhole (10'-12')		\$4,183.00						
Simplex Pump (Firestone)								
Station 6' Dia. (8' deep)								
Fire Main								
4" unknown (assumed CI)		\$23.00		35	12	23	66%	\$0.00
6" cast iron		\$27.00		35	12	23	66%	\$0.00
6" ductile iron		\$27.00		35	12	23	66%	\$0.00
6" unknown (assumed CI)		\$27.00		35	12	23	66%	\$0.00
8" unknown (assumed CI)		\$33.00		35	12	23	66%	\$0.00
8" ductile iron		\$33.00		35	12	23	66%	\$0.00
8" cast iron		\$33.00		35	12	23	66%	\$0.00
10" PVC		\$38.00		40	12	28	70%	\$0.00
10" ductile iron		\$38.00		35	12	23	66%	\$0.00
10" cast iron		\$38.00		35	12	23	66%	\$0.00
12" PVC		\$45.00		40	12	28	70%	\$0.00
16" PVC		\$60.00		40	12	28	70%	\$0.00
Fire Hydrant		\$3,000.00		40	12	28	70%	\$0.00
Force Main								
3" cast iron		\$19.00		35	12	23	66%	\$0.00
6" cast iron		\$27.00		35	12	23	66%	\$0.00
Water Main								
2" galvanized		\$10.00		33	12	21	64%	\$0.00
2" PVC		\$10.00		40	12	28	70%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	12	21	64%	\$0.00
4" unknown (assumed CI)		\$23.00		35	12	23	66%	\$0.00
4" PVC	160	\$23.00	\$3,680.00	40	12	28	70%	\$2,576.00
4" ductile iron		\$23.00		35	12	23	66%	\$0.00
4" cast iron		\$23.00		35	12	23	66%	\$0.00
6" PVC		\$27.00		40	12	28	70%	\$0.00
6" ductile iron		\$27.00		35	12	23	66%	\$0.00
6" cast iron		\$27.00		35	12	23	66%	\$0.00
8" cast iron		\$33.00		35	12	23	66%	\$0.00
8" PVC		\$33.00		40	12	28		

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1995	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Fittings								
2" 90° bend		\$100.00		33	12	21	64%	\$0.00
3" 90° bend		\$131.00		33	12	21	64%	\$0.00
4" 45° bend		\$325.00		33	12	21	64%	\$0.00
4" 90° bend		\$325.00		33	12	21	64%	\$0.00
6" 11.25° bend		\$380.00		33	12	21	64%	\$0.00
6" 22.5° bend		\$380.00		33	12	21	64%	\$0.00
6" 45° bend		\$380.00		33	12	21	64%	\$0.00
6" 90° bend		\$380.00		33	12	21	64%	\$0.00
8" 11.25° bend		\$530.00		33	12	21	64%	\$0.00
8" 22.5° bend		\$530.00		33	12	21	64%	\$0.00
8" 45° bend		\$530.00		33	12	21	64%	\$0.00
8" 90° bend		\$530.00		33	12	21	64%	\$0.00
10" 22.5° bend		\$860.00		33	12	21	64%	\$0.00
10" 45° bend		\$860.00		33	12	21	64%	\$0.00
10" 90° bend		\$860.00		33	12	21	64%	\$0.00
12" 45° bend		\$1,100.00		33	12	21	64%	\$0.00
12" 90° bend		\$1,100.00		33	12	21	64%	\$0.00
18" 45° bend		\$1,800.00		33	12	21	64%	\$0.00
18" 90° bend		\$1,800.00		33	12	21	64%	\$0.00
2"x2" Tee		\$120.00		33	12	21	64%	\$0.00
4"x2" Tee		\$310.00		33	12	21	64%	\$0.00
4"x4" Tee	1	\$450.00	\$450.00	33	12	21	64%	\$286.36
6"x2" Tee		\$530.00		33	12	21	64%	\$0.00
6"x4" Tee		\$810.00		33	12	21	64%	\$0.00
6"x8" Tee		\$700.00		33	12	21	64%	\$0.00
8"x8" Tee		\$800.00		33	12	21	64%	\$0.00
8"x8" Tee		\$875.00		33	12	21	64%	\$0.00
10"x8" Tee		\$1,150.00		33	12	21	64%	\$0.00
12"x8" Tee		\$1,950.00		33	12	21	64%	\$0.00
2" valve		\$302.00		20	12	8	40%	\$0.00
4" valve	1	\$825.00	\$825.00	20	12	8	40%	\$330.00
6" valve		\$950.00		20	12	8	40%	\$0.00
8" valve		\$1,050.00		20	12	8	40%	\$0.00
10" valve		\$1,300.00		20	12	8	40%	\$0.00
12" valve		\$2,100.00		20	12	8	40%	\$0.00
6"x4" Reducer		\$325.00		33	12	21	64%	\$0.00
8"x6" Reducer		\$500.00		33	12	21	64%	\$0.00
10"x8" Reducer		\$700.00		33	12	21	64%	\$0.00
12"x8" Reducer		\$950.00		33	12	21	64%	\$0.00
12"x10" Reducer		\$1,100.00		33	12	21	64%	\$0.00
18"x10" Reducer		\$1,700.00		33	12	21	64%	\$0.00
8" sleeve		\$200.00		33	12	21	64%	\$0.00
10" sleeve		\$400.00		33	12	21	64%	\$0.00
16" sleeve		\$800.00		33	12	21	64%	\$0.00
10"x8" cross		\$850.00		33	12	21	64%	\$0.00
10"x10" cross		\$920.00		33	12	21	64%	\$0.00
Water Meter	1	\$250.00	\$250.00	17	12	5	29%	\$73.53
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3								
Fire Pump Building								

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
	1997	UNIT COST	Present Value	Average Service Life ¹ (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
Sanitary Sewer								
4" service				35	10	25	71%	\$0.00
6" service		\$30.00		35	10	25	71%	\$0.00
8" vitrified clay (0'-2')				40	10	30	75%	\$0.00
8" vitrified clay (2'-4')				40	10	30	75%	\$0.00
8" vitrified clay (4'-6')		\$32.00		40	10	30	75%	\$0.00
8" vitrified clay (6'-8')		\$42.00		40	10	30	75%	\$0.00
8" vitrified clay (8'-10')		\$50.00		40	10	30	75%	\$0.00
10" vitrified clay (10'-12')		\$61.00		40	10	30	75%	\$0.00
6" PVC (0'-2')				40	10	30	75%	\$0.00
6" PVC (2'-4')				40	10	30	75%	\$0.00
6" PVC (4'-6')		\$27.00		40	10	30	75%	\$0.00
6" PVC (6'-8')		\$30.00		40	10	30	75%	\$0.00
6" PVC (8'-10')				40	10	30	75%	\$0.00
8" PVC (0'-2')				40	10	30	75%	\$0.00
8" PVC (2'-4')				40	10	30	75%	\$0.00
8" PVC (4'-6')		\$32.00		40	10	30	75%	\$0.00
8" PVC (6'-8')		\$42.00		40	10	30	75%	\$0.00
8" PVC (8'-10')		\$50.00		40	10	30	75%	\$0.00
8" PVC (10'-12')		\$61.00		40	10	30	75%	\$0.00
Manhole (0'-2')								
Manhole (2'-4')		\$3,000.00						
Manhole (4'-6')		\$3,120.00						
Manhole (6'-8')		\$3,369.00						
Manhole (8'-10')		\$3,810.00						
Manhole (10'-12')		\$4,183.00						
Simplex Pump (Firestone)								
Station 6" Dia. (8' deep)								1
Fire Main								
4" unknown (assumed CI)		\$23.00		35	10	25	71%	\$0.00
6" cast iron		\$27.00		35	10	25	71%	\$0.00
6" ductile iron		\$27.00		35	10	25	71%	\$0.00
6" unknown (assumed CI)		\$27.00		35	10	25	71%	\$0.00
8" unknown (assumed CI)		\$33.00		35	10	25	71%	\$0.00
8" ductile iron		\$33.00		35	10	25	71%	\$0.00
8" cast iron		\$33.00		35	10	25	71%	\$0.00
10" PVC		\$38.00		40	10	30	75%	\$0.00
10" ductile iron		\$38.00		35	10	25	71%	\$0.00
10" cast iron		\$38.00		35	10	25	71%	\$0.00
12" PVC		\$45.00		40	10	30	75%	\$0.00
16" PVC		\$60.00		40	10	30	75%	\$0.00
Fire Hydrant		\$3,000.00		40	10	30	75%	\$0.00
Force Main								
3" cast iron		\$19.00		35	10	25	71%	\$0.00
6" cast iron		\$27.00		35	10	25	71%	\$0.00
Water Main								
2" galvanized		\$10.00		33	10	23	70%	\$0.00
2" PVC		\$10.00		40	10	30	75%	\$0.00
2" unknown (assumed galv.)		\$10.00		33	10	23	70%	\$0.00
4" unknown (assumed CI)		\$23.00		35	10	25	71%	\$0.00
4" PVC		\$23.00		40	10	30	75%	\$0.00
4" ductile iron		\$23.00		35	10	25	71%	\$0.00
4" cast iron		\$23.00		35	10	25	71%	\$0.00
6" PVC		\$27.00		40	10	30	75%	\$0.00
6" ductile iron		\$27.00		35	10	25	71%	\$0.00
6" cast iron		\$27.00		35	10	25	71%	\$0.00
8" cast iron		\$33.00		35	10	25	71%	\$0.00
8" PVC		\$33.00		40	10	30	75%	\$0.00



Infrastructure, environment, facilities

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

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

ARCADIS U.S., Inc.
1650 Prudential Drive
Suite 400
Jacksonville
Florida 32207
Tel 904 721 2391
Fax 904 861 2450
www.arcadis-us.com

WATER RESOURCES

Date:
April 22, 2008

Contact:
Wallace Sanders

Phone:
904.861-2820

Email:
Wallace.Sanders@arcadis-
us.com

Our ref:
JK006262

Florida License Numbers:
Engineering
EB00007917

Geology
GB310

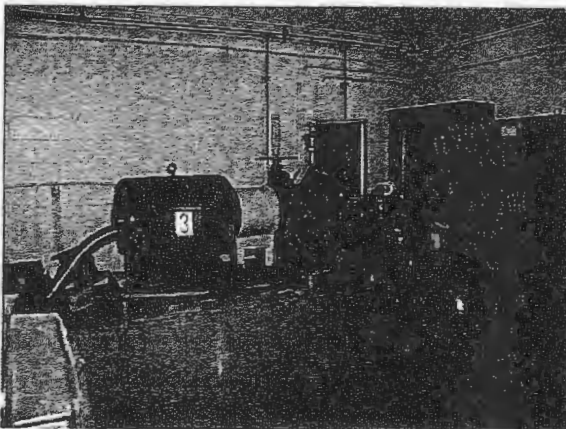
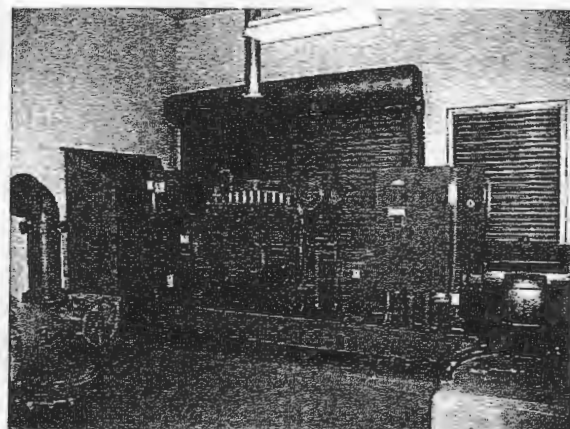
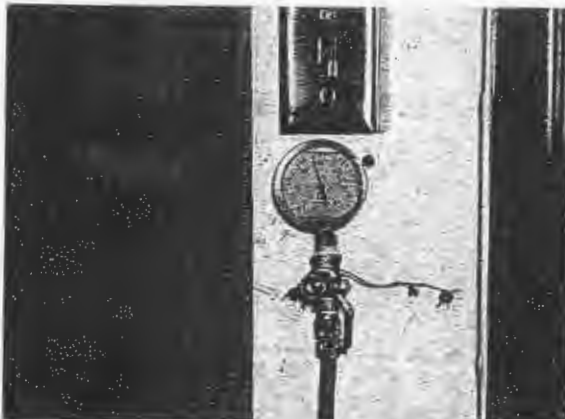
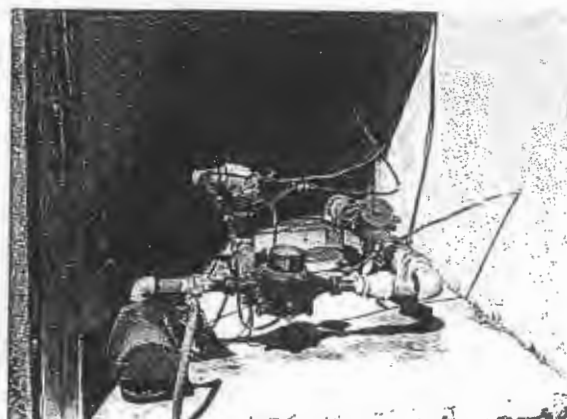
Landscape Architecture
LC26000269

Surveying
LB7062

RESPONSE TO QUESTION FROM THE PUBLIC SERVICE COMMISSION REI

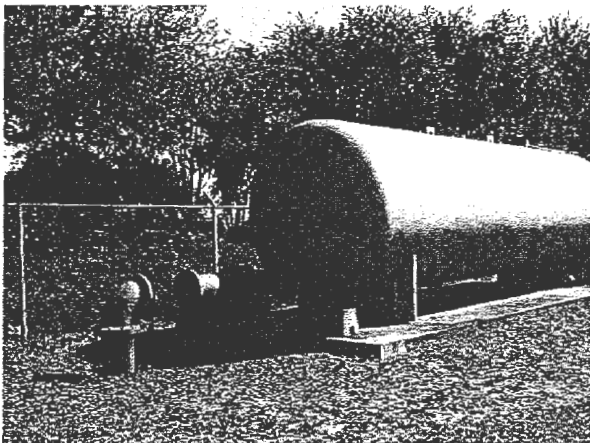
4. *Fire Protection.* The application indicates that Regency owns and operates a fire protection system serving the mall. According to the system maps, there are three water wells with a line to the fire pump, water storage building and 10,000 gallon hydro tank. However, there is a comment on the map 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")

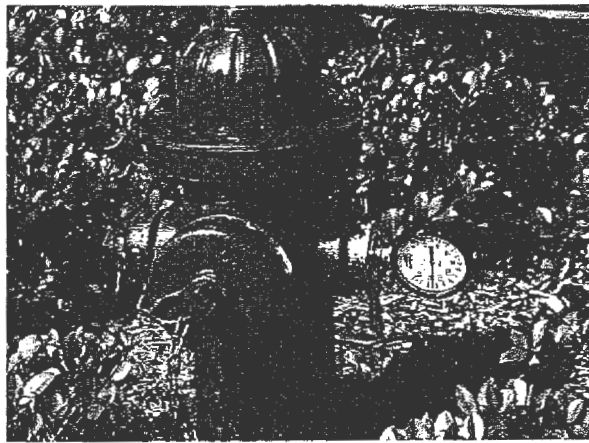
**Dedicated Fire Pump and Controls****Emergency Generator****Fire System pressure at pump building 137 PSI****Fire System Jockey Pump**

- 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.*

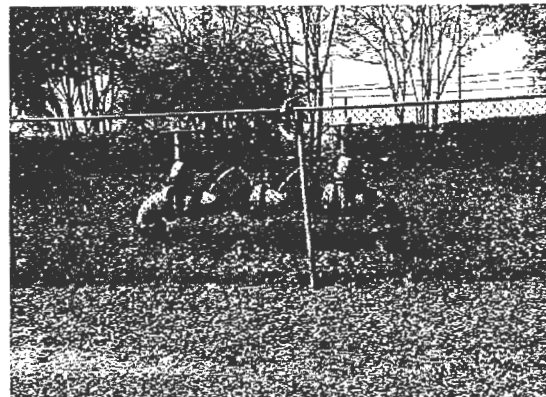
The fire protection system serving the mall is currently operational. The high pressure fire protection system is separate from the potable water system serving the mall and thus requires no treatment prior to pumping.

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.

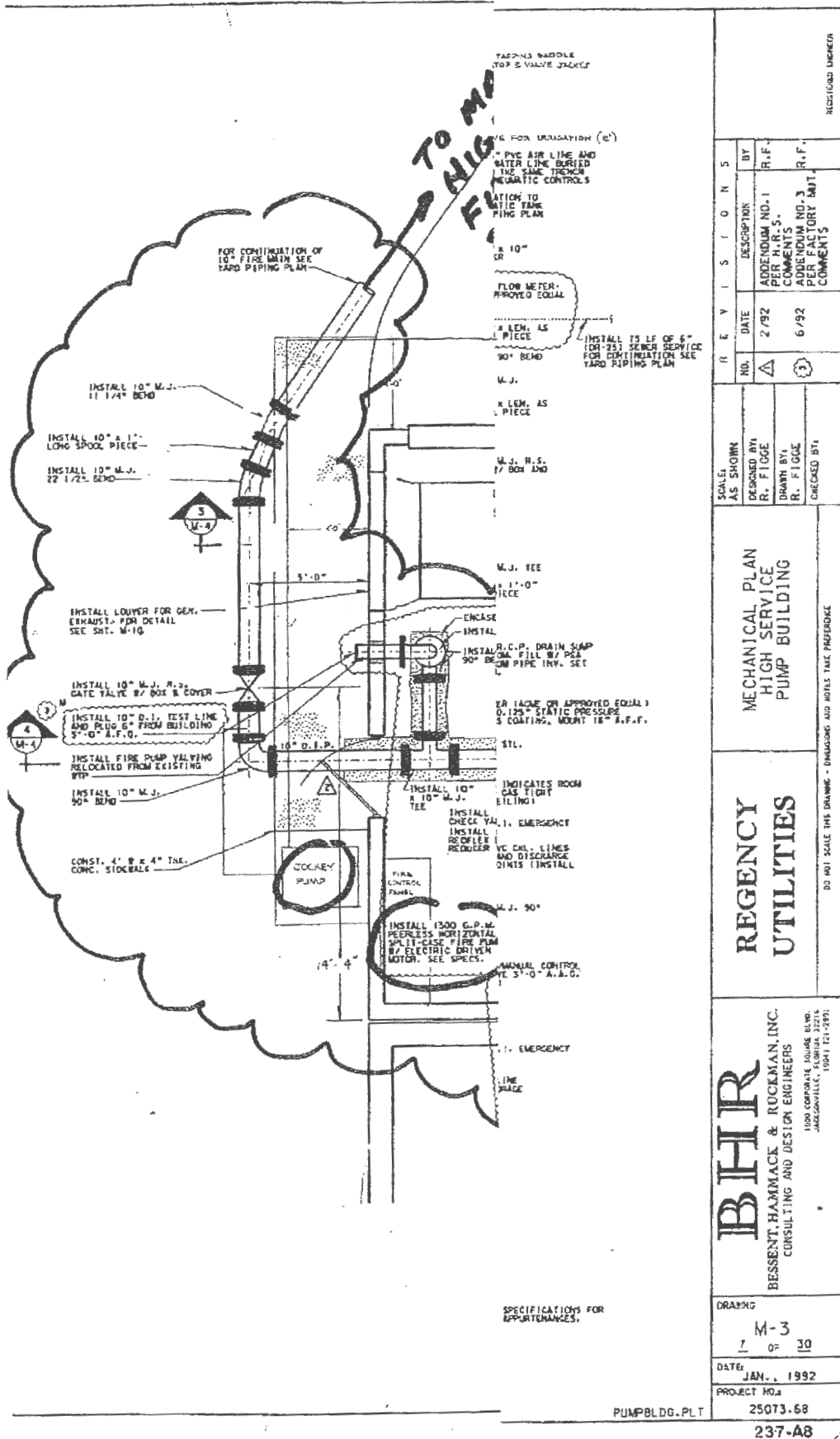
5. Service Provider.

- 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.



ANHOLE

WTP DISCONNECTED

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

FIRE PUMP AND WATER
STORAGE BUILDING

FIRE SYSTEM
JOCKEY PUMP

8" DI FIRE MAIN

8" PVC SS

C SS

6" PVC SS

6" PVC WM

WATER DRAIN
LINE

DILLARDS

6" PVC WM
TO 9 METERS

4" PVC WM
TO 8 METERS

6" PVC SS

6" SS

6" SS

6" SS

6" CO

6" PVC SS

6"

6" CI WM