

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application of First Coast Regional
Utilities, Inc. for revised Service Availability
Charges and Policy.

DOCKET NO.

**APPLICATION FOR REVISED SERVICE AVAILABILITY CHARGES
AND POLICY FOR WATER AND WASTEWATER SERVICE**

Applicant, First Coast Regional Utilities, Inc. (hereinafter "FCRU", the "Utility", or "the Applicant"), by and through its undersigned attorneys, and pursuant to Sections 367.101 and 367.121(1), Florida Statutes, and Rule 25-30.565, Florida Administrative Code, files this Application for Revised Service Availability Charges and Policies for water and wastewater service in Duval, Baker and Nassau Counties and in support thereof states:

1. The Applicant's name, mailing address, telephone and fax numbers are:

First Coast Regional Utilities, Inc.
Post Office Box 238
Lake Butler, Florida 32054
Phone: 386-496-3509
Fax: 386-496-4309

2. The name and address of the persons to contact concerning this Application

are:

F. Marshall Deterding
William E. Sundstrom, P.A.
Sundstrom Law, LLC
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
Phone: 850-877-6555
mdeterding@sfflaw.com
wsundstrom@sfflaw.com

3. Hand delivered is a check in the amount of \$4,000 in accordance with the requirements of Rule 25-30.020(2)(h) as the filing fee for both water and wastewater and representing over 4,000 ERCs for proposed water capacity and 3,210 ERCs for proposed wastewater capacity to be served.

4. The Utility's certificated name as it appears on the certificates issued by the Commission principal place of business is:

First Coast Regional Utilities, Inc.
12469 West State Road 100
Lake Butler, Florida 32054
Mac Miller, President

This is the only local office from which company operations are conducted.

5. The number of the Commission Order which previously considered the charges or service availability policy for the system involved is Order No. PSC-2022-0193-FOF-WS issued in Docket No. 20190168-WS. This was the original certificate application for the Utility.

6. The currently approved service availability charges were based upon the preliminary conceptual construction plans available to the Utility at the time of the application for its original certificate to provide water and wastewater service filed on August 27, 2019 (see Order No. PSC-2022-0193-FOF-WS, May 25, 2022). Upon receiving authorization to provide water and wastewater service, FCRU has proceeded with its plans to provide service, including seeking to obtain detailed design plans and construction permits from various agencies. In the process of preparing final designs and obtaining permits, many construction cost components have changed considerably. Therefore, the Utility determined that revisions to the approved service availability policy were necessary in order to remain in compliance with the PSC rules relative to appropriate

service availability charges, and to ensure that the appropriate portion of total costs are recovered through such charges. Attached hereto as **Exhibit A** are accounting schedules supporting this application for amended service availability charges. Those schedules, along with this filing, explain the basis for the requested changes in charges and conditions for service availability.

7. FCRU is requesting plant capacity fees for water and wastewater and main capacity fees for water, wastewater and reclaimed water. Exhibit A, Schedule 1, shows the minimum and maximum allowable applying the limits in Chapter 25-30.565, FAC. The main capacity fees are calculated to recover 100% of the transmission main costs for the ERCs capable of being served by those mains. The plant capacity fees are then calculated as the difference between the Utility's requested rate and the main capacity fee so that the total fee is within the limits allowed by rule.

8. There are no existing treatment plants, water transmission and distribution systems or sewage collection systems. However, as part of **Exhibit A**, the Utility has provided a schedule showing the updated original costs of all proposed treatment plants, water transmission and distribution systems and collection systems by the NARUC Uniform System of Account numbers and the related capacity of each system at the time of completion.

9. Additional exhibits include pertinent information in support of this application, including detailed cost estimates, and detailed schedules showing the calculation of the SACs in compliance with Chapter 25-30.565, FAC.

10. A detailed statement of accumulated depreciation for the plant as outlined above at the time of buildout is contained in Schedules 6 for water and 8 for wastewater of **Exhibit A**.

11. There are no active customer connections at this time. However, in order to comply with the requirements of Rule 25-30.565(g), FAC, a schedule showing the number of proposed customers online by meter size, customer class and the related equivalent residential connections and a description of the method by which an ERC is defined, is included as part of **Exhibit A**.

12. A detailed statement defining the capacity of the treatment facilities in terms of ERCs as used in developing the proposed service availability charges is outlined below.

Water treatment plants: 1 MGD / 210 GPD per ERC = 4,762 ERCs

Wastewater treatment plants: 0.30 MGD / 200 GPD per ERC = 1,500 ERCs

13. A detailed statement defining the capacity of the distribution and collection systems in terms of ERCs as used in developing the proposed service availability charges is based on hydraulic capacity per engineer's estimates:

Water transmission = 3,210 ERCs

Wastewater gravity and force mains = 3,210 ERCs

Reclaimed water transmission mains = 1,287 ERCs

14. As of the date of filing this application, there are no collections of contributions-in-aid-of-construction to the Utility. However, a schedule showing the total collections of contributions-in-aid-of-construction to build out of this phase of the utility system is outlined in **Exhibit A**, Schedules 6 for water and 8 for wastewater.

15. A detailed statement of accumulated amortization of CIAC for the facilities as outlined in the above paragraph is included in **Exhibit A**, Schedule 6 for water and 8 for wastewater.

16. As of the date of this application, no approvals or permits for construction or operation of the treatment facilities have yet been issued to the Utility. The system is in the design phases at this time.

17. A detailed statement by a registered professional engineer showing the cost by Uniform System of Account Numbers and capacity of proposed expansion and a timetable showing the projected construction time is included in **Exhibit A**, Schedules 2 for water and wastewater plants and Schedule 4 for pipelines.

18. A detailed statement by a registered professional engineer showing how the proposed construction will affect the capacity of the existing systems is not needed since there are no existing systems; however, the information provided by the engineer is the basis for the capacity figures as provided in above paragraphs 10 and 11.

19. The construction of facilities as outlined in this application is to provide new services to customers in the utility service area; however, such construction is not mandated by any regulatory agency.

20. A schedule showing the projected growth rate for utilization of existing plant and line capacity and future plant and line capacity is outlined in **Exhibit A**.

21. A summary schedule showing how the proposed service availability charges were calculated is included in **Exhibit A**.

22. All onsite facilities including meters and services are to be contributed to the Utility by the developer and, as such, the Utility does not have this information concerning meters and meter sizes until such time as those facilities are contributed.

23. Attached as Schedule 1 of **Exhibit A** is statement of existing and proposed onsite and offsite main installation charges. The policies themselves are outlined in the proposed tariff provisions which are a part of this application.

24. A schedule showing the company's present capital structure, including the cost of debt in the present capitalization is included as Schedule 9 of **Exhibit A**.

25. There are currently no developer agreements outstanding between the Utility and developers within the service area. The terms for any agreements entered into in the future will comply with the service availability charges and policies included in the water and wastewater tariffs submitted as part of this application.

26. Attached hereto as **Exhibit B** are the original and two copies of the water and wastewater tariff sheets reflecting proposed changes in service availability policies and charges for the Utility.

27. Attached hereto as **Exhibit C** is a draft notice prepared by the Utility. After approval of that notice, the Utility will perform the noticing requirements by rule and file the affidavit showing that the Utility has provided notice in accordance with the requirements of Rule 25-30.4345, Florida Administrative Code, to all those entitled to such notice. A publication notice, in compliance with Rule 25-30.4345, Florida Administrative Code, will be published as soon as possible after approval. Proof of publication will be late-filed to the Commission as **Exhibit D** immediately after it is received from the newspaper utilized for this purpose.

28. In accordance with the requirements of Section 367, Florida Statutes, and Rule 25-30.020(2)(h), Florida Administrative Code, a check will be hand delivered for the combined filing fee in the amount of \$4,000.00 which is intended to satisfy the requirements of those rules and statutory sections for a water intended to serve more than 4,000 ERCs and a wastewater system intended to serve between 2000 and 4000 ERCs.

29. The Applicant herein requests that the Florida Public Service Commission issue its order amending the service availability policies and charges of First Coast Regional Utilities, Inc. to reflect those charges requested in this application.

Respectfully submitted this 6th day of January, 2026, by:

SUNDSTROM LAW, LLC
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
(850) 877-6555

/s/ F. Marshall Deterding

F. MARSHALL DETERDING
Of Counsel

EXHIBITS

Exhibit A – Accounting Schedules

Exhibit B – Tariff Sheets

Exhibit C – Draft Notice

Exhibit D – Proof of Publication of Notice (late filed)

Exhibit A
Accounting Schedules

First Coast Regional Utilities, Inc.

Application for Revised Service Availability Charges

Accounting Information

Docket No.

January 2026

First Coast Regional Utilities, Inc.
Application for Revised Service Availability Charges
Docket No.

Index

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| <u>Supporting Schedules</u> | | |
| Additional Support | Balance Sheet (unaudited) as of 4/30/2025 | 11 |

First Coast Regional Utilities, Inc.
Service Availability Charges

Schedule No. 1
Docket No.

| | <u>Allowed</u> | | <u>Request</u> | |
|-------------------|----------------|------------|----------------|---------------------|
| | <u>Max</u> | <u>Min</u> | | <u>ERC Capacity</u> |
| WATER | | | | |
| Plant Capacity | 2,322 | - | 1,766 | 4762 |
| Mains Capacity | 528 | 528 | 759 | 3210 |
| Total | 2,850 | 528 | 2,525 | |
| WASTEWATER | | | | |
| Plant Capacity | 10,220 | - | 9,281 | 1500 |
| Mains Capacity | 885 | 885 | 994 | 3210 |
| Total | 11,105 | 885 | 10,275 | |
| TOTAL ALL | 13,955 | 1,413 | 12,800 | |

1 MGD Water Treatment Plant (WTP):

| ITEM NO. | DESCRIPTION | ESTIMATED COST | NARUC |
|--------------------------------|---|----------------|-------|
| 1 | Mobilization & General Conditions | \$1,600,000 | Alloc |
| 2 | Potable and Supplemental Wells | | |
| a. | Two (2) 16" Potable Wells | \$1,200,000 | 307.2 |
| b. | Two Well Pumps | \$200,000 | 311.2 |
| c. | Emergency Generator | \$200,000 | 310.2 |
| d. | Five (5) Supplemental 4" Wells | \$0 | 307.2 |
| e. | Five (5) Supplemental Well Pumps | \$0 | 311.2 |
| 3 | Greensand Filter for Hydrogen Sulfide Removal | \$1,800,000 | |
| 4 | Potable Water Ground Storage Tank with Aerator | | 304.3 |
| a. | 0.5 MG Prestressed Ground Storage Tank | \$1,400,000 | 320.3 |
| b. | 3,000 Gallon Fiberglass Tray Aerator | \$75,000 | 311.3 |
| 5 | High Service Pump Skid with three (3) 1,460 gpm Pumps | \$500,000 | 304.3 |
| 6 | High Service Pump Canopy | \$75,000 | 304.3 |
| 7 | One (1) 10,000 gal Hydropneumatic Tank | \$150,000 | 304.3 |
| 8 | Chemical Feed & Storage Facilities | \$150,000 | 320.3 |
| 9 | Temporary Modular Control Building | \$200,000 | 304.3 |
| 10 | Yard Piping | \$1,250,000 | 304.3 |
| 11 | Sitework | \$500,000 | 304.3 |
| 12 | Electrical/SCADA with Emergency Generator (Shared with WRF) | \$1,500,000 | 320.3 |
| WTP ESTIMATED CONSTRUCTION = | | \$10,800,000 | |
| | | \$3,110,000 | |
| TOTAL ESTIMATED CONSTRUCTION = | | \$13,910,000 | |

^ Cost does not include raw water piping from remote well sites to WTP site.

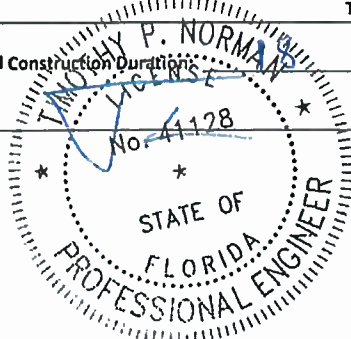
0.30 MGD WATER RECLAMATION FACILITY (WRF):

| ITEM NO. | DESCRIPTION | ESTIMATED COST | NARUC |
|---|---|----------------|-------|
| 1 | Mobilization & General Conditions | \$2,500,000 | Alloc |
| 2 | Modular 0.30 MGD Two-Train Membrane Bioreactor (with UV disinfection) | | |
| a. | Structures | \$2,500,000 | 354.4 |
| b. | Equipment | \$5,500,000 | 380.4 |
| 3 | 0.30 MG Glass Fused Steel Reclaimed Water Storage Tank | \$750,000 | 354.5 |
| 4 | Reuse High Service Pump Skid with VFDs | \$400,000 | 371.5 |
| 5 | One (1) 10,000 gallon Hydrotank | \$150,000 | 354.5 |
| 6 | Chemical Feed & Storage Facilities (Hypochlorite, alum, Micro C) | \$300,000 | 380.5 |
| 7 | 9 Acres of RIBs/Wet Weather Storage (RIB Nos. 2 & 3) | \$600,000 | 354.4 |
| 8 | Yard Piping | \$1,500,000 | 381.4 |
| 9 | Sitework | \$500,000 | 354.4 |
| 10 | Electrical/SCADA with Emergency Generator (shared with WTP) | \$1,800,000 | 380.4 |
| WRF ESTIMATED CONSTRUCTION = | | \$16,500,000 | |
| CONSTRUCTION OVERHEAD PLUS CONTINGENCY (12% /15%) | | \$4,752,000 | Alloc |
| TOTAL ESTIMATED CONSTRUCTION = | | \$21,252,000 | |

Cost does not include force main nor reclaimed water mains extending from the treatment plant site.

| | | |
|---|--------------|-------|
| WTP + WRF ESTIMATED CONSTRUCTION COST = | \$30,410,000 | |
| CONSTRUCTION OVERHEAD PLUS CONTINGENCY (12% /15%) | \$8,758,080 | Alloc |
| TOTAL ESTIMATED CONSTRUCTION = | \$39,168,080 | |

Expected Construction Duration: _____ months



First Coast Regional Utilities, Inc.
Service Availability Charge Analysis Land Allocation

Schedule No. 3
Docket No.

| | TOTAL | WATER | WASTE WATER |
|-------------------------|-------------------|------------------|-------------------|
| Total per balance Sheet | 245,555.21 | | |
| Acres | 107 | 5.2 | 101.8 |
| Percentage | | 4.86% | 95.14% |
| Cost | <u>245,555.21</u> | <u>11,933.52</u> | <u>233,621.69</u> |

The WTP site constitutes 3.2 acres and the well sites constitute 1.0 acres each for a total of 5.2 acres for potable water. The remainder of the site would be for the water reclamation facility (i.e. wastewater).

FIRST COAST REGIONAL UTILITIES, INC.
SERVICE AVAILABILITY CHARGE ANALYSIS PIPELINE COSTS
ENGINEER'S PRELIMINARY OPINION OF PROBABLE COST
ENGLAND-THIMS & MILLER, INC.

| RAW WATER MAIN (BLUE SECTION) ACCOUNT NO. 309 | | | | |
|---|----------|------|------------|--------------|
| Description | Quantity | Unit | Unit Price | Total |
| 24" DIP Water Main and Fittings | 6,099 | LF | \$ 350 | \$ 2,134,650 |
| 24" Gate Valves (Water Main) | 7 | EA | \$ 24,290 | \$ 170,030 |
| Utilities Total | | | | \$ 2,304,680 |
| 15% Contingency | | | | \$ 346,000 |
| Utilities + 15% Contingency | | | | \$ 2,650,680 |
| 12% Soft Costs | | | | \$ 318,000 |
| Utilities + 15% Contingency + 12% Soft Costs | | | | \$ 2,968,680 |

| STABILIZATION (BLUE SECTION) ALLOCATED | | | | |
|--|----------|------|------------|------------|
| Description | Quantity | Unit | Unit Price | Total |
| Stabilization | 13555 | SY | \$ 24 | \$ 325,320 |
| 15% Contingency | | | | \$ 49,000 |
| Stabilization + 15% Contingency | | | | \$ 374,320 |
| 12% Soft Costs | | | | \$ 45,000 |
| Stabilization Total + 15% Contingency + 12% Soft Costs | | | | \$ 419,320 |

| SPINE ROAD STABILIZATION (YELLOW SECTION) ALLOCATED | | | | |
|--|----------|------|------------|------------|
| Description | Quantity | Unit | Unit Price | Total |
| Stabilize Spine Road (20' wide) | 13500 | SY | \$ 24 | \$ 324,000 |
| 15% Contingency | | | | \$ 49,000 |
| Stabilization + 15% Contingency | | | | \$ 373,000 |
| 12% Soft Costs | | | | \$ 45,000 |
| Stabilization Total + 15% Contingency + 12% Soft Costs | | | | \$ 418,000 |

| CREEK CROSSING ALLOCATED | | | | |
|--|----------|------|------------|--------------|
| Description | Quantity | Unit | Unit Price | Total |
| 4 - 8'x8' Box Culvert with End Walls | 50 | LF | \$ 14,000 | \$ 700,000 |
| PIP Headwall 8'x8' Box Culvert | 2 | EA | \$ 100,000 | \$ 200,000 |
| TOTAL | | | | \$ 900,000 |
| 15% Contingency | | | | \$ 135,000 |
| Total + 15% Contingency | | | | \$ 1,035,000 |
| 12% Soft Costs | | | | \$ 124,000 |
| Total + 15% Contingency + 12% Soft Costs | | | | \$ 1,159,000 |

| UTILITY ACCESS TRAIL ROAD UTILITIES (RED SECTION) | | | | |
|---|----------|------|------------|--------------|
| Description | Quantity | Unit | Unit Price | Total |
| 16" PVC Water Main and Fittings | 5,700 | LF | \$ 200 | \$ 1,140,000 |
| 16" Gate Valves (Water Main) | 5 | EA | \$ 18,925 | \$ 94,625 |
| Fire Hydrant | 11 | EA | \$ 11,510 | \$ 126,610 |
| 12" PVC Force Main and Fittings | 5,700 | LF | \$ 150 | \$ 855,000 |
| 12" Gate Valves (Force Main) | 5 | EA | \$ 5,130 | \$ 25,650 |
| Air Release Valve (Force Main) | 1 | EA | \$ 18,715 | \$ 18,715 |
| 12" PVC Reuse Main and Fittings | 5,700 | LF | \$ 150 | \$ 855,000 |
| 12" Gate Valve (Reuse Main) | 5 | EA | \$ 5,130 | \$ 25,650 |
| Utilities Total | | | | \$ 3,141,250 |
| 15% Contingency | | | | \$ 471,000 |
| Utilities + 15% Contingency | | | | \$ 3,612,250 |
| 12% Soft Costs | | | | \$ 433,000 |
| Utilities + 15% Contingency + 12% Soft Costs | | | | \$ 4,045,250 |

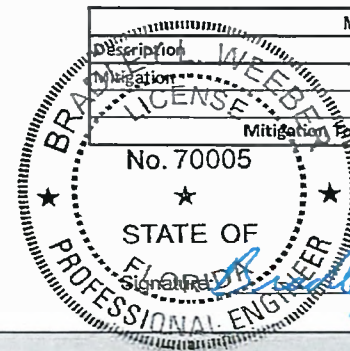
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| UTILITY ACCESS TRAIL ROAD STABILIZATION (RED SECTION) ALLOCATED | | | | |
|---|----------|------|------------|------------|
| Description | Quantity | Unit | Unit Price | Total |
| Stabilization | 12670 | SY | \$ 24 | \$ 304,080 |
| 15% Contingency | | | | \$ 46,000 |
| Stabilization + 15% Contingency | | | | \$ 350,080 |
| 12% Soft Costs | | | | \$ 42,000 |
| Stabilization Total + 15% Contingency + 12% Soft Costs | | | | \$ 392,080 |

| MITIGATION COST ALLOCATED | | | | |
|---|----------|------|------------|------------|
| Description | Quantity | Unit | Unit Price | Total |
| Mitigation | | | | \$228,000 |
| ± 14% Contingency and Soft Costs | | | | \$ 31,670 |
| Mitigation Total ± 14% Contingency and Soft Costs | | | | \$ 259,670 |

Notes:

- Box culverts along the spine road were not considered in the above cost estimate. The engineer has been told by FCRU that the fee associated with the box culverts will be paid by the developer.
- The cost estimate above excludes clearing, fill excavation, unsuitable soil removal, erosion control, etc.
- See "Consulting Engineer's Report" for additional information.
- Account numbers and "allocated" notes provided by Milian, Swain & Associates.
- Construction duration estimated to be 18 months.
- ETM (the "Consultant") has no control over the cost of labor, materials, equipment, or over the Contractor's methods of determining prices or over competitive bidding or market conditions. Opinions of probable costs provided herein are based on the information known to Consultant at the time and represent only the Consultant's judgments as a design professional familiar with the construction industry. Unknown future tariffs have not been included in this opinion of probable cost. The consultant cannot and does not guarantee that proposals, bids, or actual construction costs will not vary from its opinions of probable costs.



Date: 12/19/25

Total This Page: \$9,662,000

| <u>Acct 331 - WATER TRANSMISSION MAINS</u> | | | | | OH/Contingencies (12% + 15%) | | Depreciation | | |
|--|----------|------|------------|-----------|------------------------------|-----------|--------------|--------|--------|
| Description | Quantity | Unit | Unit Price | Total | 29% | | Live | | |
| 16" PVC and Fittings | 5,700 | LF | 200 | 1,140,000 | 328,000 | 1,468,000 | 43 | 2.326% | 34,140 |
| 16" Gate Valves | 5 | EA | 18,925 | 94,625 | 27,000 | 121,625 | 43 | 2.326% | 2,828 |
| (Acct 348) Hydrants | 11 | EA | 11,510 | 126,610 | 37,000 | 163,610 | 45 | 2.222% | 3,636 |
| SUBTOTAL | | | | 1,361,235 | 392,000 | 1,753,235 | | | 40,604 |
| Stabilization (Red) | | | 304,080 | 131,771 | 38,000 | 169,771 | | 2.316% | 3,932 |
| Stabilization (Yellow) | | | 324,000 | 140,403 | 40,000 | 180,403 | | 2.316% | 4,178 |
| Creek Crossing | | | 900,000 | 212,278 | 61,000 | 273,278 | | 2.316% | 6,329 |
| Mitigation | | | 228,000 | 53,777 | 7,470 | 61,247 | | 2.316% | 1,418 |
| TOTAL Acct 331 | | | | 1,899,464 | 538,470 | 2,437,934 | | | 56,461 |
| | | | | | | | | | 2.32% |

| <u>Acct 360 WASTEWATER FORCEMAINS</u> | | | | | OH/Contingencies (12% + 15%) | | Depreciation | | |
|---------------------------------------|----------|------|------------|-----------|------------------------------|-----------|--------------|--------|--------|
| Description | Quantity | Unit | Unit Price | Total | 29% | | Live | | |
| 12" PVC and Fittings | 5700 | LF | 150 | 855,000 | 246,000 | 1,101,000 | 30 | 3.333% | 36,700 |
| 12" Gate Valves | 5 | EA | 5,130 | 25,650 | 7,000 | 32,650 | 30 | 3.333% | 1,088 |
| Air Release | 1 | EA | 18,715 | 18,715 | 6,000 | 24,715 | 30 | 3.333% | 824 |
| SUBTOTAL | | | | 899,365 | 259,000 | 1,158,365 | | | 38,612 |
| Stabilization (Red) | | | 304,080 | 87,061 | 25,000 | 112,061 | 30 | 3.333% | 3,735 |
| Stabilization (Yellow) | | | 324,000 | 92,764 | 27,000 | 119,764 | 30 | 3.333% | 3,992 |
| Creek Crossing | | | 900,000 | 140,252 | 40,000 | 180,252 | 30 | 3.333% | 6,008 |
| Mitigation | | | 228,000 | 35,530 | 4,940 | 40,470 | 30 | 3.333% | 1,349 |
| | | | | 1,254,972 | 355,940 | 1,610,912 | | | 53,697 |
| | | | | | | | | | 3.33% |

| <u>Acct 375 - RECLAIMED WATER MAINS</u> | | | | | OH/Contingencies (12% + 15%) | | Depreciation | | |
|---|----------|------|------------|-----------|------------------------------|-----------|--------------|--------|--------|
| Description | Quantity | Unit | Unit Price | Total | 29% | | Live | | |
| 12" PVC and Fittings | 5,700 | LF | 150 | 855,000 | 246,000 | 1,101,000 | 43 | 2.326% | 25,605 |
| 12" Gate Valves | 5 | EA | 5,130 | 25,650 | 8,000 | 33,650 | 43 | 2.326% | 783 |
| SUBTOTAL | | | | 880,650 | 254,000 | 1,134,650 | | | 26,387 |
| Stabilization (Red) | | | 304,080 | 85,249 | 25,000 | 110,249 | 43 | 2.326% | 2,564 |
| Stabilization (Yellow) | | | 324,000 | 90,833 | 26,000 | 116,833 | 43 | 2.326% | 2,717 |
| Creek Crossing | | | 900,000 | 137,333 | 40,000 | 177,333 | 43 | 2.326% | 4,124 |
| Mitigation | | | 228,000 | 34,791 | 4,830 | 39,621 | 43 | 2.326% | 921 |
| | | | | 1,228,856 | 349,830 | 1,578,686 | | | 36,714 |
| | | | | | | | | | 2.33% |

| <u>Acct 309 RAW WATER</u> | | | | | OH/Contingencies (12% + 15%) | | Depreciation | | |
|---------------------------|----------|------|------------|-----------|------------------------------|-----------|--------------|--------|---------|
| Description | Quantity | Unit | Unit Price | Total | 29% | | Live | | |
| 24" DIP | 6,099 | LF | 350 | 2,134,650 | 615,000 | 2,749,650 | 35 | 2.857% | 78,561 |
| 24" Gate Valves | 7 | LF | 24,290 | 170,030 | 49,000 | 219,030 | 35 | 2.857% | 6,258 |
| Stabilization | 13555 | SY | 24 | 325,320 | 94,000 | 419,320 | 35 | 2.857% | 11,981 |
| SUBTOTAL | | | | 2,630,000 | 758,000 | 3,388,000 | | | 96,800 |
| Creek Crossing | | | 900,000 | 410,136 | 118,000 | 528,136 | 35 | 2.857% | 15,090 |
| Mitigation | | | 228,000 | 103,901 | 14,430 | 118,331 | 35 | 2.857% | 3,381 |
| | | | | 3,144,037 | 890,430 | 4,034,467 | | | 100,181 |
| | | | | | | | | | 2.48% |

Water Treatment Plant (WTP):

Allocations

| | | | | | | |
|---|---------------------|--------------|---------------------|----|--------|------------------|
| 353 Land | \$11,934 | 51.20% | \$11,934 | | | |
| Allocated Overheads | \$4,710,000 | -\$4,710,000 | \$0 | | | |
| 301 Organization Costs | \$1,112,912 | | \$1,112,912 | 20 | 5.00% | \$55,646 |
| 304 Structures | \$3,650,000 | \$1,868,641 | \$5,518,641 | 32 | 3.13% | \$172,458 |
| 307 Wells | \$1,200,000 | \$614,348 | \$1,814,348 | 30 | 3.33% | \$60,478 |
| 309 Supply Mains (see Schedule 4. Pipeline Costs) | \$4,034,467 | | \$4,034,467 | 35 | 2.86% | \$115,270 |
| 310 Generator | \$200,000 | \$102,391 | \$302,391 | 20 | 5.00% | \$15,120 |
| 311 Pumping Equipment | \$700,000 | \$358,370 | \$1,058,370 | 20 | 5.00% | \$52,918 |
| 320 Water Treatment Equipment | \$3,450,000 | \$1,766,250 | \$5,216,250 | 22 | 4.55% | \$237,102 |
| 346 Communication Equipment - SCADA | | \$0 | \$0 | 10 | 10.00% | \$0 |
| Depreciable Assets before overheads | \$14,347,379 | | | | | |
| Depreciable Assets with overheads | \$19,057,379 | \$0 | \$19,057,379 | | 3.72% | \$708,992 |
| Total Utility Plant Cost | \$19,069,313 | \$0 | \$19,069,313 | | | |
| Distribution Plant (occluding overheads) | | | | | | |
| Transmission Mains | 2,274,324 | | \$2,274,324 | 43 | 2.33% | \$52,891 |
| Hydrants | 163,610 | | \$163,610 | 45 | 2.22% | \$3,636 |
| Total | 2,437,934 | | \$2,437,934 | | | 56,527 |
| TOTAL WATER UTILITY PLANT IN SERVICE | \$21,507,247 | | \$21,495,313 | | 3.56% | \$765,519 |

| ITEM NO. | DESCRIPTION | ESTIMATED COST |
|----------|--|---------------------|
| 1 | Mobilization & General Conditions | \$1,600,000 |
| 2 | Potable and Supplemental Wells | |
| 6 | High Service Pump Canopy | \$75,000 |
| 7 | One (1) 10,000 gal Hydropneumatic Tank | \$150,000 |
| 9 | Temporary Modular Control Building | \$200,000 |
| 10 | Yard Piping | \$1,250,000 |
| 11 | Sitework | \$500,000 |
| 4a. | 0.5 MG Prestressed Ground Storage Tank | \$1,400,000 |
| 4b. | 3,000 Gallon Fiberglass Tray Aerator | \$75,000 |
| 2a. | Two (2) 16" Potable Wells | \$1,200,000 |
| 2d. | Five (5) 4" Supplemental Wells | |
| 2c. | Emergency Generator | \$200,000 |
| 11c. | Emergency Generator | |
| 2b. | Two well pumps | \$200,000 |
| 2e. | Supplemental Well Pumps | |
| 5 | High Service Pump Skid with three (3) 1,460 gpm Pumps | \$500,000 |
| 8 | Chemical Feed & Storage Facilities | \$150,000 |
| 3 | Greensand Filter for Hydrogen Sulfide Removal | \$1,800,000 |
| 12 | Electrical, SCADA, and Emergency Generator (Shared with WRF) | \$1,500,000 |
| | WTP ESTIMATED CONSTRUCTION = | \$10,800,000 |
| | CONSTRUCTION OVERHEAD PLUS CONTINGENCY (12% /15%) | \$3,110,000 |
| | TOTAL ESTIMATED CONSTRUCTION = | \$13,910,000 |

NARUC

LIFE

Alloc

| | |
|-------|----|
| 304.3 | 32 |
| 304.3 | 32 |
| 304.3 | 32 |
| 304.3 | 32 |
| 304.3 | 32 |
| 304.3 | 32 |
| 307.2 | 30 |
| 307.2 | 30 |
| 310.2 | 20 |
| 310.3 | 20 |
| 311.2 | 20 |
| 311.2 | 20 |
| 311.3 | 20 |
| 320.3 | 22 |
| 320.3 | 22 |
| 320.3 | 22 |

^ Cost does not include raw water piping from remote well sites to WTP site.

Service Availability Charge Analysis for Water

Projected Buildout Year 10 / Year 6

| Line No. | Description | Water Plant | Water Mains |
|----------|---|----------------------|------------------|
| 1 | Gross Book Value | \$ 19,069,313 | \$ 2,437,934 |
| 2 | Land | \$ 11,934 | |
| 3 | Depreciable Plant | \$ 19,057,379 | \$ 2,437,934 |
| 4 | Accumulated Depreciation to Date | \$ - | \$ - |
| 5 | Accumulated Depreciation at Design Capacity | \$ 7,089,922 | \$ 338,766 |
| 6 | Net Plant at Design Capacity (includes land) | \$ 11,979,390 | \$ 2,099,168 |
| 7 | Transmission & Distribution / Collection Lines | | \$ 2,437,934 |
| 8 | Minimum Level of C.I.A.C. | 0.00% | 100.00% |
| 9 | C.I.A.C. to Date | \$ - | \$ - |
| 10 | Accumulated Amortization of C.I.A.C. to Date | \$ - | \$ - |
| 11 | Accumulated Amortization of C.I.A.C. at Design Capacity | \$ - | \$ - |
| 12 | Future Customers (ERC) to be Connected | 4,762 | 3,210 |
| 12a | Future Customers (ERC) to be Connected - Mains | | 3,210 |
| 13 | Composite Depreciation Rate | 3.72% | 2.32% |
| 14 | Number of Years to Design Capacity | 10 | 6 |
| 15 | Existing Service Availability Charge Per ERC | \$ - | \$ - |
| 16 | Level of C.I.A.C. at Design Capacity | 0.00% | 0.00% |
| 17 | Requested Service Availability Charge Per ERC | \$ 1,766.00 | \$ 759.00 |
| 18 | Level of C.I.A.C. at Design Capacity | 57.03% | 107.89% |
| 19 | Minimum Service Availability Charge Per ERC | \$ - | \$ 704.00 |
| 20 | Level of C.I.A.C. at Design Capacity | 0.00% | 100.00% |
| 21 | Maximum Service Availability Charge Per ERC | \$ 2,322.00 | \$ 528.00 |
| 22 | Level of C.I.A.C. at Design Capacity | 75.00% | 75.00% |
| 23 | Requested Service Availability Charge Per ERC | <u>\$ 1,766.00</u> | <u>\$ 759.00</u> |
| 24 | Requested Service Availability Charge Gallon Per Day | <u>\$ 8.41</u> | <u>\$ 3.61</u> |
| 25 | Gallons Per Day Per ERC: 210 | | |
| 26 | Total CIAC Collected at Buildout with Requested Rates | <u>\$ 10,846,082</u> | |
| 27 | Amortization of CIAC at Buildout with Requested Rates | <u>\$ 3,748,359</u> | |

Water Reclamation Facility (WRF)

Allocations

| | | | | | | |
|--|---------------------|--------------|---------------------|-------|-----------|--------------------|
| | | 51.80% | | | | |
| 353 Land | \$233,622 | | \$233,622 | 0 | | |
| Allocated Overheads | \$7,252,000 | -\$7,252,000 | \$0 | 4.52% | \$328,015 | |
| 351 Organization Costs | \$1,112,912 | | \$1,112,912 | 20 | 5.00% | \$55,646 |
| 354 Structures | \$4,500,000 | \$2,331,000 | \$6,831,000 | 32 | 3.13% | \$140,625 |
| 355 Generator | | \$0 | \$0 | 20 | 5.00% | \$0 |
| 371 Pumping Equipment | \$400,000 | \$207,200 | \$607,200 | 18 | 5.56% | \$22,222 |
| 380 Wastewater Treatment Equipment | \$7,600,000 | \$3,936,800 | \$11,536,800 | 18 | 5.56% | \$422,222 |
| 381 Yard Piping | \$1,500,000 | \$777,000 | \$2,277,000 | 35 | 2.86% | \$42,857 |
| 396 Communication Equipment (SCADA) | \$0 | \$0 | \$0 | 10 | 10.00% | \$0 |
| Depreciable Assets before overheads | \$15,112,912 | | | | 4.52% | \$683,572 |
| Depreciable Assets with overheads | \$22,364,912 | | \$22,598,534 | | 4.52% | \$1,011,587 |
| Total Utility Plant Cost | \$22,598,534 | \$0 | \$22,598,534 | | | |
| Distribution Plant (including overheads) | | | | | | |
| Force Mains | \$1,610,912 | | \$1,610,912 | 30 | 3.33% | \$53,697 |
| Reclaimed Water Mains | \$1,578,686 | | \$1,578,686 | 43 | 2.33% | \$36,714 |
| Total | \$3,189,598 | | \$3,189,598 | | 2.83% | \$90,411 |
| TOTAL WASTEWATER DEPRECIABLE UTILITY PLANT IN SERVICE | \$25,788,132 | | \$25,788,132 | | 4.27% | \$1,101,998 |

| ITEM NO. | DESCRIPTION | ESTIMATED COST | | |
|----------|---|---------------------|-------|----|
| 1 | Mobilization & General Conditions | \$2,500,000 | Alloc | |
| 2 | Modular 0.30 MGD Two-Train Membrane Bioreactor (with UV disinfection) | (see below) | | |
| 7 | 9 Acres of RIBs/Wet Weather Storage (RIB Nos. 2 & 3) | \$600,000 | 354.4 | 32 |
| 9 | Site work | \$500,000 | 354.4 | 32 |
| 2a. | Structures | \$2,500,000 | 354.4 | 32 |
| 3 | 0.25 MG Glass Fused Steel Reclaimed Water Storage Tank | \$750,000 | 354.5 | 32 |
| 5 | One (1) 10,000 gallon Hydrotank | \$150,000 | 354.5 | 32 |
| 4 | Reuse High Service Pump Skid with VFDs | \$400,000 | 371.5 | 18 |
| 2b. | Equipment | \$5,500,000 | 380.4 | 18 |
| 6 | Chemical Feed & Storage Facilities (Hypochlorite, alum, Micro C) | \$300,000 | 380.5 | 18 |
| 10 | Electrical/SCADA with Emergency Generator (shared with WTP) | \$1,800,000 | 380.5 | 18 |
| 8 | Yard Piping | \$1,500,000 | 381.4 | 35 |
| | | | 396.4 | 10 |
| | WRF ESTIMATED CONSTRUCTION = | \$16,500,000 | | |
| | CONSTRUCTION OVERHEAD PLUS CONTINGENCY (12% /15%) | \$4,752,000 | Alloc | |
| | TOTAL ESTIMATED CONSTRUCTION = | \$21,252,000 | | |

^ Cost does not include force main nor reclaimed water mains extending from the treatment plant site.

Service Availability Charge Analysis for Wastewater
Projected Buildout Year 4 / Year 7

| Line No. | Description | Wastewater Plant | Wastewater Mains |
|----------|---|----------------------|------------------|
| 1 | Gross Book Value | \$ 22,598,534 | \$ 3,189,598 |
| 2 | Land | \$ 233,622 | |
| 3 | Depreciable Plant | \$ 22,364,912 | \$ 3,189,598 |
| 4 | Accumulated Depreciation to Date | \$ - | \$ - |
| 5 | Accumulated Depreciation at Design Capacity | \$ 4,046,350 | \$ 632,875 |
| 6 | Net Plant at Design Capacity (includes land) | \$ 18,552,184 | \$ 2,556,723 |
| 7 | Transmission & Distribution / Collection Lines | | \$ 3,189,598 |
| 8 | Minimum Level of C.I.A.C. | 0.00% | 100.00% |
| 9 | C.I.A.C. to Date | \$ - | \$ - |
| 10 | Accumulated Amortization of C.I.A.C. to Date | \$ - | \$ - |
| 11 | Accumulated Amortization of C.I.A.C. at Design Capacity | \$ - | \$ - |
| 12 | Future Customers (ERC) to be Connected | 1,500 | 3,210 |
| 12a | Future Customers (ERC) to be Connected - Mains | | 3,210 |
| 13 | Composite Depreciation Rate | 4.52% | 2.83% |
| 14 | Number of Years to Design Capacity | 4 | 7 |
| 15 | Existing Service Availability Charge Per ERC | \$ - | \$ - |
| 16 | Level of C.I.A.C. at Design Capacity | 0.00% | 0.00% |
| 17 | Requested Service Availability Charge Per ERC | \$ 9,281.00 | \$ 994.00 |
| 18 | Level of C.I.A.C. at Design Capacity | 68.11% | 112.27% |
| 19 | Minimum Service Availability Charge Per ERC | \$ - | \$ 885.00 |
| 20 | Level of C.I.A.C. at Design Capacity | 0.00% | 100.00% |
| 21 | Maximum Service Availability Charge Per ERC | \$ 10,220.00 | \$ 664.00 |
| 22 | Level of C.I.A.C. at Design Capacity | 75.00% | 75.00% |
| 23 | Requested Service Availability Charge Per ERC | <u>\$ 9,281.00</u> | <u>\$ 994.00</u> |
| 24 | Requested Service Availability Charge Gallon Per Day | <u>\$ 46.41</u> | <u>\$ 4.97</u> |
| 25 | Gallons Per Day Per ERC: 200 WW, 300 Reclaimed | | |
| 26 | Total CIAC Collected at Buildout with Requested Rates | <u>\$ 17,112,240</u> | |
| 27 | Amortization of CIAC at Buildout with Requested Rates | <u>\$ 3,133,381</u> | |

Service Availability Charge Analysis for Wastewater
Present and Proposed Capital Structure

| Line No. | | Balance Apr 30, 25 | ProForma Adjustments | Adjusted Balance |
|-------------|-------------------|-----------------------|-------------------------|---------------------|
| 1 | Long Term Debt | 4,748,489 | 45,000,000 | 49,748,489 |
| 2 | Short Term Debt | | | |
| 3 | Preferred Stock | | | |
| 4 | Common Equity | (437,231) | 437,231 | - |
| 5 | Customer Deposits | | | |
| 6 | Other (Explain) | | | |
| 7 | | | | |
| 8 | Total | 4,311,259 | 45,437,231 | 49,748,489 |

First Coast Regional Utilities, Inc.
Balance Sheet (unaudited)

Additional Support
Docket No.

| | <u>Apr 30, 25</u> |
|---|---------------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | 4,544.56 |
| Total Current Assets | <u>4,544.56</u> |
| Other Assets | |
| UTILITY PLANT - LAND | 245,555.21 |
| FCRU CONSTRUCTION WORK IN PROGRESS | |
| DESIGN | 318,300.00 |
| FCRU CONSTRUCTION COST - Other | 673,602.41 |
| TOTAL FCRU CONSTRUCTION WORK IN PROGRESS | <u>991,902.41</u> |
| UTILITY CERTIFICATION COST | 2,225,823.71 |
| ADDITIONAL ORGANIZATION COSTS | 242,599.34 |
| OTHER DEFERRED DEBITS | 549,803.64 |
| DEFERRED DEBIT - CONSUMPTIVE USE PERMIT | 95,812.00 |
| DEFERRED DEBIT BOND FINANCING | 54,908.75 |
| Total Other Assets | <u>4,406,405.06</u> |
| TOTAL ASSETS | <u>4,410,949.62</u> |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | 99,691.05 |
| Total Current Liabilities | <u>99,691.05</u> |
| Long Term Liabilities | |
| OWED TO RELATED PARTIES | 4,748,489.08 |
| 25800 - 301 CAPITAL PARTNERS LOAN | |
| Total Long Term Liabilities | <u>4,748,489.08</u> |
| Total Liabilities | <u>4,848,180.13</u> |
| Equity | |
| RETAINED EARNINGS | -637,374.60 |
| SHAREHOLDER EQUITY | 245,555.21 |
| Net Income | -45,411.12 |
| Total Equity | <u>-437,230.51</u> |
| TOTAL LIABILITIES & EQUITY | <u>4,410,949.62</u> |

Exhibit B
Tariff Sheets

FIRST COAST REGIONAL UTILITIES, INC.

FIRST REVISED SHEET NO.17.0

WATER TARIFF

REPLACES ORIGINAL SHEET NO. 17.0

INDEX OF SERVICE AVAILABILITY

Sheet Number

| | |
|---|-------|
| Schedule of Service Availability Fees and Charges | 19.0 |
| Service Availability Policy | 18.0 |
| Service Availability Policy Terms & Definitions | 18.08 |
| Fire Sprinkler Systems Policy | 18.12 |

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

POLICY PURPOSE

POLICY SCOPE

AVAILABILITY

DESIGN AND PLAN APPROVAL

- EFFECTIVE DATE

CHIEF OPERATING OFFICER
TITLE

WATER TARIFF

CONSTRUCTION STANDARDS AND DOCUMENTATION

- Upon receipt of all necessary governmental permits, including FDEP approvals, the Developer shall construct the On-Site Facilities using a licensed Florida contractor and in accordance with the approved Plans and Specifications and applicable laws.
- Developers must maintain detailed cost records in accordance with the NARUC System of Accounts, including all expenses related to labor, materials, supervision, engineering, and other relevant costs.
- Record drawings, prepared by a Florida-licensed land surveyor, must be submitted in accordance with Service Company Technical Standards prior to Preliminary Acceptance.

SERVICE COMPANY INSPECTIONS AND MODIFICATIONS

- The Service Company reserves the right to inspect construction activities and require testing (e.g., pressure, exfiltration, line and grade) to confirm compliance with plans and good engineering practices.
- Any changes to approved plans must be submitted in writing and approved by the Service Company prior to implementation.

INSPECTION OF PLUMBER'S HOOK-UP

It shall be the responsibility of the Contributor, Customer, or its plumbing contractor to connect Contributor's or Customer's plumbing installation with the Service Company system. Service Company reserves the right to inspect all such connections to be assured that the same are properly made in accordance with the Service Company's rules governing such connections, as made, is free from leakage.

SERVICE COMPANY DEVELOPMENT COST RECOVERY

- Developers shall bear all Service Company-incurred costs related to construction oversight and agreement execution, including but not limited to: engineering, legal, inspection, and administrative costs (collectively "Development Costs").
- An advance deposit will be required upon execution of a Developer Phase Agreement. Actual costs will be reconciled at plan approval, Preliminary Acceptance, and Final Acceptance.
- Any remaining balance will be refunded; any shortfall must be paid before service is provided.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

WATER TARIFFTRANSFER OF FACILITIES TO SERVICE COMPANY

The Service Company may request that Developer provide various documents prior to accepting the system. Such documents which must be in the form acceptable to the Service Company may include but are not limited to: Three (3) copies of "as built plans", Easements and/or Rights-of-way, Contractor's waiver and release of lien, etc.

- Upon Final Acceptance, Developer shall convey to Service Company, free of all liens, all rights, title, and interest in the On-Site and Off-Site Facilities.
- Required documentation includes:
 - Bill of Sale for On-Site Facilities
 - Easement or right-of-way instruments for all Service Company-installed facilities
 - Final lien waivers, warranties, cost affidavits, and other documentation required by the Service Company

Service Company reserves the right to audit Developer's records to verify reported construction costs.

ON-SITE AND OFF-SITE FACILITIES

On-site and off-site facilities may be provided by the Contributor pursuant to the requirements and specifications of the Service Company. Any facilities which may be constructed by the Contributor on the Service Company's side of the Point of Delivery as defined by Rules 25-30.210, (7), F.A.C., shall be conveyed to the Service Company by a bill of sale together with perpetual right-of-way and easements for necessary maintenance and replacement, and appropriate access to facilities as well as complete as-built plans for all such lines and facilities together with accurate cost records, to include material, labor, engineering, administrative and other related costs establishing the construction costs of all Service Company facilities, as a condition precedent to their acceptance by the Service Company and the initiation of service.

ADVANCE

If the off-site or on-site facilities can serve other areas than those of the Contributor, the Service Company may require that they be oversized to enable service to be provided to additional territory and that the Contributor advance the cost of such oversized facilities. So much of the cost as exceeds the hydraulic share of the Contributor will be refunded by the Service Company as refundable advances over a period not to exceed eight years, from extension fees paid by other Contributors connecting to the main or mains in accordance with their hydraulic share.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

WATER TARIFFINSPECTION FEES

Engineering plans or designs for, or construction of facilities by a Contributor which are to become a part of Company's system will be subject to review and inspection by the Company. For this service, Pursuant to Rule 25-30.540(7), F.A.C., the Company may charge an inspection and plan review fee based upon the actual cost of the Company for review of plans and inspection of facilities constructed by Contributor or independent contractors for connection with the facilities of the Company. Such inspection fees shall be paid by a Contributor in addition to all other charges above stated, as a condition precedent to service.

EASEMENTS AND RIGHTS OF-WAY

The Developer and subsequent customers shall provide and maintain access for the reading of meters and for the repair and maintenance of Service Company's facilities. This shall be construed to mean that Developer, subsequent landowners, and/or customers will prevent fences, vegetation, vehicles, equipment, or materials of any kind from impeding access to meters, or other facilities of Service Company. Such impediment shall also be specifically defined as animals. Service Company has the undisputed right to allow its employees to use any commercial repelling device to protect themselves from said animals

REFUNDABLE ADVANCES

Service Company may require, in addition to the charges set forth herein, an interest free refundable advance by a Developer to temporarily defray the cost of any extension of water mains and other facilities necessary to connect the Developer's property with Service Company's existing water facilities, in excess of the size needed to provide service to the subject property. The Developer may be required to advance to Service Company additional main extension charges or contribute facilities based upon the anticipated requirements of other undeveloped properties in order that such facilities may be constructed to serve the Developer's property and to be in accordance with Service Company's best discretion and prudent assessment for service to the surrounding areas. Charges paid by the Developer over and above the Developer's share as determined by the Service Company shall be refunded to the Developer in accordance with the terms and conditions of a refunding agreement which shall be set forth in the Developer Agreement between Service Company and Developer. The refund agreement will provide for a plan of refund based upon connection of other properties to such facilities. Notwithstanding the provisions of this Section, Service Company may set the life of the refund agreement to a term of at least five (5) years, after which time the balance of the refundable portion of advance made by the Developer will be retained by the Service Company, and such refund

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

FIRST REVISED SHEET NO.18.0
REPLACES ORIGINAL SHEET NO. 18.0

INSURANCE

PERFORMANCE BOND

CHIEF OPERATING OFFICER
TITLE

WATER TARIFFMAINTENANCE BOND

As a prerequisite to the construction of any on-site or off-site facilities by the Developer, Service Company may require that the Developer obtain and maintain a warranty/maintenance bond by an insurance company acceptable to Service Company, in an amount set by Service Company to guarantee the maintenance of the facilities. Service Company shall be notified at least thirty (30) days prior to cancellation or modification of the above policies.

DAMAGE TO EXISTING FACILITIES

Service Company may require that the Developer repair or reimburse the Service Company at the Service Company's option for damage to the Service Company's existing facilities by the construction activities of the Developer. The Developer shall also be responsible for damage to any third party, or the roadways, sidewalks, driveways, drainage facilities, landscaping, etc.

METER FEES

Service Company will furnish and supply all water meters used in its system in the interest of standardization and uniformity. The customer will be responsible for the cost of all materials, including the cost of the meter, meter boxes, and various other required materials as outlined on Sheet No. 19.0 of this Tariff. The company utilizes both standard meters (primarily in older portions of its service territory) and touch wand or other electronic metering devices (primarily in newer areas served). The amount of the meter installation fee will in part be dependent upon whether or not a standard or touch wand (or similar type electronic read meters) are utilized in the customer's location.

SYSTEM CAPACITY CHARGES

- Developers must pay Capacity Charges on a per Equivalent Residential Connection (ERC) basis for each phase of development.
- Projects of up to 500 ERCs must pay in full upon agreement execution. For larger projects, capacity may be reserved in minimum blocks of 500 ERCs at Service Company's discretion and as detailed in Phase Agreements.
- Developers are responsible for ensuring timely payment; failure to do so may result in loss of capacity availability.
- Developers must provide the Service Company with copies of all construction permits by the end of each month. Applicable System Capacity Charges must accompany each submission.

EFFECTIVE DATEMAC MILLER
ISSUING OFFICERCHIEF OPERATING OFFICER
TITLE

WATER TARIFF

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

- CIAC payments do not affect Service Company's right to enforce existing or future rate schedules or regulations.
- CIAC is non-refundable and does not accrue interest.
- If usage exceeds reserved capacity, the Service Company may charge Developer or end-users to recover the appropriate cost.
- No entity may claim an ownership interest in the CIAC or use CIAC to offset Service Company service charges or obligations.

CONNECTION FEES AND METER INSTALLATION

- Prior to Service Company service activation, the Developer or individual Customer must pay:
 - Plant Capacity Charge
 - Main Capacity Charge Fee
 - Customer Connection Charge (if applicable)
- Developers must install meter boxes and water meters at their own expense in accordance with Service Company standards. Meters must be set to grade and transferred to the Service Company as CIAC.

SERVICE COMPANY OWNERSHIP AND CONTROL OF FACILITIES

- Upon conveyance and Final Acceptance, all On-Site and Off-Site Facilities shall be the sole, complete, and exclusive property of the Service Company, its successors, and assigns.
- These facilities shall be used or held exclusively for the purpose of providing water and wastewater service to Service Company customers.
- No person or entity, including any current or future owner of the Property or improvements thereon, shall have any ownership interest, claim, or right to control or use the Facilities for any purpose—including service to third parties—either within or outside the Property boundaries.

EXCLUSIVE RIGHT TO PROVIDE SERVICE COMPANY SERVICES

- The Developer shall not engage in the business of providing water or wastewater service to the Property, nor shall any other party except the Service Company be authorized to do so.
- The Service Company shall have the sole and exclusive right to furnish water and wastewater services to the Property and all structures or dwelling units constructed thereon.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

WATER TARIFF

- This exclusivity shall extend to all phases of development and to any successors, assigns, or future owners of the Property.

ENFORCEMENT AND COMPLIANCE

- Non-compliance with this policy may result in delay or denial of service, rejection of plans, or legal action by the Service Company to recover damages or costs. All developers must acknowledge this policy in writing as a condition of Service Company service.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

WATER TARIFF

SUMMARY OF TYPES OF SERVICE AVAILABILITY CHARGES

The following charges will be applied if applicable. The charges are subject to change from time to time as deemed necessary by the Commission. These charges are defined as CIAC, and do not entitle the applicant to any rights of ownership. The Service Company will own and maintain the facilities for which these charges are levied.

MAIN EXTENSION CHARGES

The Service Company will collect a main extension charge for each new customer applying for service. (See Tariff Sheet No. 19.0)

PLANT CAPACITY CHARGE

The Service Company will collect a plant capacity charge for each new customer applying for service. (See Tariff Sheet No. 19.0)

INSPECTION FEES

As invoiced by the Service Company.

PLAN REVIEW CHARGE

As invoiced by the Service Company.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

WATER TARIFF

SERVICE AVAILABILITY POLICY TERMS & DEFINITIONS

"ACTIVE CONNECTION" - Means a connection to the Service Company's system at the point of delivery of service, whether or not service is currently being provided.

"BACK FLOW PREVENTOR" - Means a valve or device installed in order to prevent contamination of the potable water in the lines of the Service Company by virtue of a cross connection or flow from the Customer's property into the Service Company's system.

"CONTRIBUTION(S)-IN-AID-OF-CONSTRUCTION" (CIAC) - Means any amount or item of money, services, or property received by the Service Company from an Applicant, any portion of which is provided at no cost to the Service Company, which represents an addition or transfer to the capital of the Service Company, and which is utilized to offset the acquisition, improvement, or construction costs of the Service Company's property, facilities, or equipment used to provide Service Company services to the public, The term includes plant capacity charges, main extension charges, meter and service installation charges.

"CONTRIBUTOR" - Means a person, builder, developer or other entity who makes a contribution-in-aid-of-construction.

"CUSTOMER CONNECTION CHARGE" - Means any payment made to the Service Company for the cost of installing a connection from the Service Company's water or wastewater lines, including but not limited to the cost of piping and the meter installation fee.

"CUSTOMER INSTALLATION" - Means all pipes, shut-offs, valves, fixtures, and appliances or apparatus of every kind and nature which are located on the Customer's side of the "Point of Delivery" and used in connection with or forming part of the installation necessary for rendering water service to the Customer's premises regardless of whether such installation is owned by the Customer or used by the Customer under lease or other agreement.

"DEVELOPER'S AGREEMENT" - Means a written agreement setting forth in detail the terms and conditions under which the Service Company will render services to a developer's property.

"ECONOMIC FEASIBILITY" - Means a test by which the operating income of the Service Company to be earned from prospective customers within the area to be served by a proposed expansion of facilities is divided by the investment in such facilities to determine if the Service Company will earn a fair return on its investment in the proposed extension.

EFFECTIVE DATE

MAC MILLER
ISSUING OFFICER

CHIEF OPERATING OFFICER
TITLE

"EQUIVALENT RESIDENTIAL CONNECTION" (ERC) - Means (a) 210 gallons per day for water and 200 gallons per day for wastewater, (b) the number of gallons the Service Company demonstrates is the average daily flow for a single residential unit, or (c) the number of gallons which has been approved by the Department of Environmental Regulation for a single residential unit.

"GUARANTEED REVENUE AGREEMENT" - Means an agreement by which an applicant agrees to pay a charge designed to cover the Service Company's costs including, but not limited to, the cost of operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the Service Company, for facilities that are subject to the agreement, a portion of which may not be used and useful to the Service Company or its existing customers.

"INSPECTION FEE" - Means either the actual or the average cost to the Service Company of inspecting, or having inspected, the facilities constructed by a contributor or by an independent contractor for connection to the facilities of the Service Company.

"MAIN EXTENSION CHARGE" - Means a charge made by the Service Company for the purpose of covering all or part of the Service Company's capital costs in extending its off-site water or wastewater facilities to provide service to a specified property. The charge is determined on the "Hydraulic Share" basis or other acceptable method reasonably related to the cost of providing the service.

"METER INSTALLATION FEE" - Means the amount authorized by the Commission which is designed to recover the cost of installing the water measuring device at the Point of Delivery including materials and labor required.

“OFF-SITE FACILITIES” - Means either the water transmission mains and facilities or the wastewater collection trunk mains and facilities, including, but not limited to, manholes, wastewater force mains and wastewater pumping stations,

"ON-SITE FACILITIES" - Means the portion of the water distribution system or the wastewater collection and treatment system that has been, or is to be, located wholly within the property

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to which service is to be extended. If off-site facilities cross the property of the Customer via an easement, the on-site facilities shall mean the water distribution system or the wastewater collection system that is located on the Customer's property, exclusive of the off-site facilities.

"PLANT CAPACITY CHARGE" - Means the charge made by the Service Company for each new connection to the system which charge is designed to defray a portion of the cost of the Service Company system.

"SERVICE AVAILABILITY POLICY" - Means the section of the Service Company's tariff which sets forth a uniform method of determining the plant capacity charge or other charges to be paid and conditions to be met, by Applicants for service in order to obtain water or wastewater service.

"SPECIAL SERVICE AVAILABILITY CONTRACT" - Means an agreement for charges for the extension of service which is not provided for in the Service Company's Service Availability Policy.

"TREATMENT FACILITY" - Treatment Facilities means the facilities used for the production and treatment of water or for the treatment and disposal of wastewater.

"SERVICE COMPANY SERVICE FEES" - Means fees that the Service Company will credit against the Service Availability Charges that are effective at the time application for service is made.

EFFECTIVE DATE

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FIRE SPRINKLER SYSTEMS POLICY

The purpose of these rules is to establish a proper and safe method for the inter-connection of customer owned Fire Sprinkler Systems to the water distribution system of First Coast Regional Utilities, Inc. It is recognized that fire sprinkler systems offer a substantial threat to the water system as a source of cross connection contamination from the customer's side of the sprinkler service back into the potable water supply. In order to reduce this threat, these rules are adopted.

It is required that all new applicants for fire sprinkler system service abide by these rules. Existing fire sprinkler systems (existing as of date of adoption of these rules) will be allowed to continue service as is to the current owner and rules will apply where applicable. However, if service is terminated to that owner, the new applicant will have to comply to these rules as an applicant for fire Sprinkler System service. Also, any customer making charges to his fire sprinkler system is required to comply with these same rules and any subsequent changes hereto.

- I. In order to obtain FIRE SPRINKLER SYSTEM service, the applicant must come by the office of the Company and make application for service and PAY ALL TAPPING FEES, TURN-ON FEES AND DEPOSITS THAT ARE REQUIRED.

In all cases, the APPLICANT shall be considered to be the owner of the property (building) as shown on the official tax records of the state and local taxing authorities. Applications for service SHALL BE TAKEN ONLY FROM THE OWNER and never from the tenant or other party.

- II. The applicant will furnish the Company in advance of construction two (2) copies of the following documents:
- A. A plot plan of the building utilizing the proposed system.
 - B. A plan sheet and a schematic of the proposed Fire Sprinkler System within the proposed building.
 - C. A schematic of the entrance piping together with valves, alarms and other appurtenances.
 - D. A record of the sprinkler system contractor's name, office address and phone number together with the job foreman's name and phone number.
- III. Upon termination of Sprinkler Service, the owner will notify the Company in writing of the date service is to be terminated. The Company will then notify the owner by certified mail – return

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- IV. receipt that service has been terminated effective on a specific date. Copies of this letter should be sent to the local Fire Chief, State Insurance Underwriter, Home Office of FIRST COAST REGIONAL UTILITIES INC.

EFFECTIVE DATE

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SCHEDULE OF SERVICE AVAILABILITY FEES AND CHARGESMain Extension Charge

| | |
|---------------------------------|--------|
| Residential – per ERC (All GPD) | \$759 |
| others – per gallon | \$3.61 |

Plant Capacity Charge

| | |
|---------------------------------|---------|
| Residential – per ERC (All GPD) | \$1,766 |
| others – per gallon | \$8.41 |

| | |
|----------------|-------------|
| Inspection Fee | Actual Cost |
|----------------|-------------|

| | |
|--------------------|-------------|
| Plan Review Charge | Actual Cost |
|--------------------|-------------|

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REPLACES ORIGINAL SHEET NO. 17.0

Sheet Number

| | |
|---|------|
| Schedule of Service Availability Fees and Charges | 19.0 |
| Service Availability Policy | 18.0 |
| Service Availability Policy Terms & Definitions | 18. |

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SERVICE AVAILABILITY POLICY

POLICY PURPOSE

The Service Company is implementing this Service Availability Policy to set forth the terms and conditions under which the Service Company will be the sole provider of service from Service Company facilities to individual or developer applicants within its Certificated Service Area; and to describe the charges which are intended to defray portions of the costs associated with existing and new facilities of the Service Company in a fair and nondiscriminatory manner.

POLICY SCOPE

This policy applies to all developers, contractors, customers and potential customers within the certificated service area of the Service Company.

AVAILABILITY

The provisions of this policy are available throughout the territory subject to matters of economic feasibility as defined by Rule 25-30.515(7), F.A.C.

DESIGN AND PLAN APPROVAL

- All construction plans and specifications (the "Plans and Specifications") for On-Site and Off-Site water and wastewater facilities must be prepared at the Developer's sole cost by a Florida-licensed engineer.
- Plans must be reviewed and approved by the Service Company prior to the commencement of any construction.
- Plans may be submitted by development phase, but each phase must conform to an approved master development plan.
- Developers must also provide survey(s), prepared by a Florida-licensed surveyor, for all easements granted to the Service Company. Surveys must clearly identify the as-built location of all Service Company facilities.

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CONSTRUCTION STANDARDS AND DOCUMENTATION

- Upon receipt of all necessary governmental permits, including FDEP approvals, the Developer shall construct the On-Site Facilities using a licensed Florida contractor and in accordance with the approved Plans and Specifications and applicable laws.
- Developers must maintain detailed cost records in accordance with the NARUC System of Accounts, including all expenses related to labor, materials, supervision, engineering, and other relevant costs.
- Record drawings, prepared by a Florida-licensed land surveyor, must be submitted in accordance with Service Company Technical Standards prior to Preliminary Acceptance.

SERVICE COMPANY INSPECTIONS AND MODIFICATIONS

- The Service Company reserves the right to inspect construction activities and require testing (e.g., pressure, exfiltration, line and grade) to confirm compliance with plans and good engineering practices.
- Any changes to approved plans must be submitted in writing and approved by the Service Company prior to implementation.

INSPECTION OF PLUMBER'S HOOK-UP

It shall be the responsibility of the Contributor, Customer, or its plumbing contractor to connect Contributor's or Customer's plumbing installation with the Service Company system. Service Company reserves the right to inspect all such connections to be assured that the same are properly made in accordance with the Service Company's rules governing such connections, as made, is free from leakage.

SERVICE COMPANY DEVELOPMENT COST RECOVERY

- Developers shall bear all Service Company-incurred costs related to construction oversight and agreement execution, including but not limited to: engineering, legal, inspection, and administrative costs (collectively "Development Costs").
- An advance deposit will be required upon execution of a Developer Phase Agreement. Actual costs will be reconciled at plan approval, Preliminary Acceptance, and Final Acceptance.
- Any remaining balance will be refunded; any shortfall must be paid before service is provided.

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WASTEWATER TARIFFTRANSFER OF FACILITIES TO SERVICE COMPANY

The Service Company may request that Developer provide various documents prior to accepting the system. Such documents which must be in the form acceptable to the Service Company may include but are not limited to: Three (3) copies of "as built plans", Easements and/or Rights-of-way, Contractor's waiver and release of lien, etc.

- Upon Final Acceptance, Developer shall convey to Service Company, free of all liens, all rights, title, and interest in the On-Site and Off-Site Facilities.
- Required documentation includes:
 - Bill of Sale for On-Site Facilities
 - Easement or right-of-way instruments for all Service Company-installed facilities
 - Final lien waivers, warranties, cost affidavits, and other documentation required by the Service Company

Service Company reserves the right to audit Developer's records to verify reported construction costs.

ON-SITE AND OFF-SITE FACILITIES

On-site and off-site facilities may be provided by the Contributor pursuant to the requirements and specifications of the Service Company. Any facilities which may be constructed by the Contributor on the Service Company's side of the Point of Delivery as defined by Rules 25-30.210, (7), F.A.C., shall be conveyed to the Service Company by a bill of sale together with perpetual right-of-way and easements for necessary maintenance and replacement, and appropriate access to facilities as well as complete as-built plans for all such lines and facilities together with accurate cost records, to include material, labor, engineering, administrative and other related costs establishing the construction costs of all Service Company facilities, as a condition precedent to their acceptance by the Service Company and the initiation of service.

ADVANCE

If the off-site or on-site facilities can serve other areas than those of the Contributor, the Service Company may require that they be oversized to enable service to be provided to additional territory and that the Contributor advance the cost of such oversized facilities. So much of the cost as exceeds the hydraulic share of the Contributor will be refunded by the Service Company as refundable advances over a period not to exceed eight years, from extension fees paid by other Contributors connecting to the main or mains in accordance with their hydraulic share.

INSPECTION FEES

EFFECTIVE DATE

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Engineering plans or designs for, or construction of facilities by a Contributor which are to become a part of Company's system will be subject to review and inspection by the Company. For this service, Pursuant to Rule 25-30.540(7), F.A.C., the Company may charge an inspection and plan review fee based upon the actual cost of the Company for review of plans and inspection of facilities constructed by Contributor or independent contractors for connection with the facilities of the Company. Such inspection fees shall be paid by a Contributor in addition to all other charges above stated, as a condition precedent to service.

EASEMENTS AND RIGHTS OF-WAY

The Developer and subsequent customers shall provide and maintain access for the reading of meters and for the repair and maintenance of Service Company's facilities. This shall be construed to mean that Developer, subsequent landowners, and/or customers will prevent fences, vegetation, vehicles, equipment, or materials of any kind from impeding access to meters, or other facilities of Service Company. Such impediment shall also be specifically defined as animals. Service Company has the undisputed right to allow its employees to use any commercial repelling device to protect themselves from said animals

REFUNDABLE ADVANCES

Service Company may require, in addition to the charges set forth herein, an interest free refundable advance by a Developer to temporarily defray the cost of any extension of water mains and other facilities necessary to connect the Developer's property with Service Company's existing water facilities, in excess of the size needed to provide service to the subject property. The Developer may be required to advance to Service Company additional main extension charges or contribute facilities based upon the anticipated requirements of other undeveloped properties in order that such facilities may be constructed to serve the Developer's property and to be in accordance with Service Company's best discretion and prudent assessment for service to the surrounding areas. Charges paid by the Developer over and above the Developer's share as determined by the Service Company shall be refunded to the Developer in accordance with the terms and conditions of a refunding agreement which shall be set forth in the Developer Agreement between Service Company and Developer. The refund agreement will provide for a plan of refund based upon connection of other properties to such facilities. Notwithstanding the provisions of this Section, Service Company may set the life of the refund agreement to a term of at least five (5) years, after which time the balance of the refundable portion of advance made by the Developer will be retained by the Service Company, and such refund

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agreement will be canceled. In no event shall a Developer recover an amount greater than the difference between the cost of such improvements and the Developer's own share of such improvement as aforescribed. Service Company will not include any interest upon the refund of the Developer's advance. Service Company will refund Developer on a pro rata basis as other developers tie into the subject portion of the Service Company system and pay off such charges to Service Company. In no event shall Service Company be required to refund more funds to developer than Service Company has collected from them. Refunds made by Service Company to developers may be made on the anniversary date of receipt of refundable advances.

INSURANCE

As a prerequisite to the construction of any on-site or off-site facilities by the Developer, Service Company may require the Developer obtain and maintain minimum limits of \$1,000,000 per occurrence \$2,000,000 aggregate for Bodily injury and property damage liability insurance or greater as deemed necessary by Service Company. Such policies shall be by an insurance company acceptable to the Service Company. These policies shall be effective during the entire construction process, unless otherwise approved in writing by Service Company. The insurance policies shall name and protect the Service Company, its employees and its engineers as additional insured for any liability arising from the construction activities project. Service Company shall be notified at least thirty (30) days prior to cancellation or modification of the above policies. Developer shall indemnify and hold harmless Service Company from any and all liabilities incurred.

PERFORMANCE BOND

As a prerequisite to the construction of any off-site facilities by the Developer, Service Company may require that the Developer obtain and maintain a performance bond by an insurance company acceptable to Service Company, in an amount to guarantee the completion of the off-site facilities. Service Company shall be notified at least thirty (30) days prior to cancellation or modification of the above policies.

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WASTEWATER TARIFF**MAINTENANCE BOND**

As a prerequisite to the construction of any on-site or off-site facilities by the Developer, Service Company may require that the Developer obtain and maintain a warranty/maintenance bond by an insurance company acceptable to Service Company, in an amount set by Service Company to guarantee the maintenance of the facilities. Service Company shall be notified at least thirty (30) days prior to cancellation or modification of the above policies.

DAMAGE TO EXISTING FACILITIES

Service Company may require that the Developer repair or reimburse the Service Company at the Service Company's option for damage to the Service Company's existing facilities by the construction activities of the Developer. The Developer shall also be responsible for damage to any third party, or the roadways, sidewalks, driveways, drainage facilities, landscaping, etc.

METER FEES

Service Company will furnish and supply all water meters used in its system in the interest of standardization and uniformity. The customer will be responsible for the cost of all materials, including the cost of the meter, meter boxes, and various other required materials as outlined on Sheet No. 19.0 of this Tariff. The company utilizes both standard meters (primarily in older portions of its service territory) and touch wand or other electronic metering devices (primarily in newer areas served). The amount of the meter installation fee will in part be dependent upon whether or not a standard or touch wand (or similar type electronic read meters) are utilized in the customer's location.

SYSTEM CAPACITY CHARGES

- Developers must pay Capacity Charges on a per Equivalent Residential Connection (ERC) basis for each phase of development.
- Projects of up to 500 ERCs must pay in full upon agreement execution. For larger projects, capacity may be reserved in minimum blocks of 500 ERCs at Service Company's discretion and as detailed in Phase Agreements.
- Developers are responsible for ensuring timely payment; failure to do so may result in loss of capacity availability.
- Developers must provide the Service Company with copies of all construction permits by the end of each month. Applicable System Capacity Charges must accompany each submission.

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CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC)

- CIAC payments do not affect Service Company's right to enforce existing or future rate schedules or regulations.
- CIAC is non-refundable and does not accrue interest.
- If usage exceeds reserved capacity, the Service Company may charge Developer or end-users to recover the appropriate cost.
- No entity may claim an ownership interest in the CIAC or use CIAC to offset Service Company service charges or obligations.

CONNECTION FEES AND METER INSTALLATION

- Prior to Service Company service activation, the Developer or individual Customer must pay:
 - Plant Capacity Charge
 - Main Capacity Charge Fee
 - Customer Connection Charge (if applicable)
- Developers must install meter boxes and water meters at their own expense in accordance with Service Company standards. Meters must be set to grade and transferred to the Service Company as CIAC.

SERVICE COMPANY OWNERSHIP AND CONTROL OF FACILITIES

- Upon conveyance and Final Acceptance, all On-Site and Off-Site Facilities shall be the sole, complete, and exclusive property of the Service Company, its successors, and assigns.
- These facilities shall be used or held exclusively for the purpose of providing water and wastewater service to Service Company customers.
- No person or entity, including any current or future owner of the Property or improvements thereon, shall have any ownership interest, claim, or right to control or use the Facilities for any purpose—including service to third parties—either within or outside the Property boundaries.

EXCLUSIVE RIGHT TO PROVIDE SERVICE COMPANY SERVICES

- The Developer shall not engage in the business of providing water or wastewater service to the Property, nor shall any other party except the Service Company be authorized to do so.
- The Service Company shall have the sole and exclusive right to furnish water and wastewater services to the Property and all structures or dwelling units constructed thereon.

EFFECTIVE DATE

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- This exclusivity shall extend to all phases of development and to any successors, assigns, or future owners of the Property.

ENFORCEMENT AND COMPLIANCE

- Non-compliance with this policy may result in delay or denial of service, rejection of plans, or legal action by the Service Company to recover damages or costs. All developers must acknowledge this policy in writing as a condition of Service Company service.

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SUMMARY OF TYPES OF SERVICE AVAILABILITY CHARGES

The following charges will be applied if applicable. The charges are subject to change from time to time as deemed necessary by the Commission. These charges are defined as CIAC, and do not entitle the applicant to any rights of ownership. The Service Company will own and maintain the facilities for which these charges are levied.

MAIN EXTENSION CHARGES

The Service Company will collect a main extension charge for each new customer applying for service. (See Tariff Sheet No. 19.0)

PLANT CAPACITY CHARGE

The Service Company will collect a plant capacity charge for each new customer applying for service. (See Tariff Sheet No. 19.0)

INSPECTION FEES

As invoiced by the Service Company.

PLAN REVIEW CHARGE

As invoiced by the Service Company.

EFFECTIVE DATE

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SERVICE AVAILABILITY POLICY TERMS & DEFINITIONS

"ACTIVE CONNECTION" - Means a connection to the Service Company's system at the point of delivery of service, whether or not service is currently being provided.

"BACK FLOW PREVENTOR" - Means a valve or device installed in order to prevent contamination of the potable water in the lines of the Service Company by virtue of a cross connection or flow from the Customer's property into the Service Company's system.

"CONTRIBUTION(S)-IN-AID-OF-CONSTRUCTION" (CIAC) - Means any amount or item of money, services, or property received by the Service Company from an Applicant, any portion of which is provided at no cost to the Service Company, which represents an addition or transfer to the capital of the Service Company, and which is utilized to offset the acquisition, improvement, or construction costs of the Service Company's property, facilities, or equipment used to provide Service Company services to the public, The term includes plant capacity charges, main extension charges, meter and service installation charges.

"CONTRIBUTOR" - Means a person, builder, developer or other entity who makes a contribution-in-aid-of-construction.

"CUSTOMER CONNECTION CHARGE" - Means any payment made to the Service Company for the cost of installing a connection from the Service Company's water or wastewater lines, including but not limited to the cost of piping and the meter installation fee.

"CUSTOMER INSTALLATION" - Means all pipes, shut-offs, valves, fixtures, and appliances or apparatus of every kind and nature which are located on the Customer's side of the "Point of Delivery" and used in connection with or forming part of the installation necessary for rendering water service to the Customer's premises regardless of whether such installation is owned by the Customer or used by the Customer under lease or other agreement.

"DEVELOPER'S AGREEMENT" - Means a written agreement setting forth in detail the terms and conditions under which the Service Company will render services to a developer's property.

"ECONOMIC FEASIBILITY" - Means a test by which the operating income of the Service Company to be earned from prospective customers within the area to be served by a proposed expansion of facilities is divided by the investment in such facilities to determine if the Service Company will earn a fair return on its investment in the proposed extension.

EFFECTIVE DATE

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"EQUIVALENT RESIDENTIAL CONNECTION" (ERC) - Means (a) 210 gallons per day for water and 200 gallons per day for wastewater, (b) the number of gallons the Service Company demonstrates is the average daily flow for a single residential unit, or (c) the number of gallons which has been approved by the Department of Environmental Regulation for a single residential unit.

"GUARANTEED REVENUE AGREEMENT" - Means an agreement by which an applicant agrees to pay a charge designed to cover the Service Company's costs including, but not limited to, the cost of operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the Service Company, for facilities that are subject to the agreement, a portion of which may not be used and useful to the Service Company or its existing customers.

"HYDRAULIC SHARE" - Means the pro rata share of the capabilities of the Service Company's facilities to be made available for service to the contributor. The pro rata share is multiplied by the unit cost (per gallon) of providing the facilities to determine the proportional share of the cost to be borne by the contributor.

"INSPECTION FEE" - Means either the actual or the average cost to the Service Company of inspecting, or having inspected, the facilities constructed by a contributor or by an independent contractor for connection to the facilities of the Service Company.

"MAIN EXTENSION CHARGE" - Means a charge made by the Service Company for the purpose of covering all or part of the Service Company's capital costs in extending its off-site water or wastewater facilities to provide service to a specified property. The charge is determined on the "Hydraulic Share" basis or other acceptable method reasonably related to the cost of providing the service.

"METER INSTALLATION FEE" - Means the amount authorized by the Commission which is designed to recover the cost of installing the water measuring device at the Point of Delivery including materials and labor required.

"OFF-SITE FACILITIES" - Means either the water transmission mains and facilities or the wastewater collection trunk mains and facilities, including, but not limited to, manholes, wastewater force mains and wastewater pumping stations,

"ON-SITE FACILITIES" - Means the portion of the water distribution system or the wastewater collection and treatment system that has been, or is to be, located wholly within the property

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to which service is to be extended. If off-site facilities cross the property of the Customer via an easement, the on-site facilities shall mean the water distribution system or the wastewater collection system that is located on the Customer's property, exclusive of the off-site facilities.

"SERVICE AVAILABILITY POLICY" - Means the section of the Service Company's tariff which sets forth a uniform method of determining the plant capacity charge or other charges to be paid and conditions to be met, by Applicants for service in order to obtain water or wastewater service.

"TREATMENT FACILITY" - Treatment Facilities means the facilities used for the production and treatment of water or for the treatment and disposal of wastewater.

"SERVICE COMPANY SERVICE FEES" - Means fees that the Service Company will credit against the Service Availability Charges that are effective at the time application for service is made.

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REPLACES ORIGINAL SHEET NO. 19.0

Main Extension Charge

\$994
\$4.97

\$9,281
\$46.41

Actual Cost

Actual Cost

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Exhibit C
Draft Notice

**NOTICE OF APPLICATION FOR REVISED
SERVICE AVAILABILITY CHARGES AND POLICY**

NOTICE IS HEREBY given on this ___th day of January, 2026, pursuant to Section 367.0101 and 367.121(1), Florida Statutes, of the Application of First Coast Regional Utilities, Inc. to revise its charges and policies for service availability for the for provision of water and wastewater services to its customers in Duval, Baker and Nassau Counties.

First Coast Regional Utilities, Inc. has filed an application with the Florida Public Service Commission for revised service availability charges and policies. The requested service availability charges and policies is to pay for growth within the utility system and the requested charges are to be paid by new and not existing customers. The utility's application can be accessed on the Florida Public Service Commission website. A comparison of the present and proposed charges are outlined below.

| | <u>Present</u> | <u>Proposed</u> |
|-------------------------------|----------------|-----------------|
| Water | | |
| Main Extension Charge per ERC | \$3,158.00 | 741.00 |
| Per gallon | 11.70 | |
| Plant capacity charge per ERC | 752.00 | 1,784.00 |
| Per gallon | 2.79 | |
| Wastewater | | |
| Main Extension Charge per ERC | \$4,833.00 | 968.00 |
| Per gallon | 22.38 | |
| Plant capacity charge per ERC | 1,250.00 | 10,007.00 |
| Per gallon | 5.79 | |

The utility's address, phone number and business hours are as follows:

First Coast Regional Utilities, Inc.
12469 West State Road 100
Lake Butler, Florida 32054
Phone: 386-496-3509 / Fax: 386-496-4309
Business Hours: 9-5

Any comment regarding the policy or changes or charges proposed herein should be addressed to the Office of the Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, with a copy to F. Marshall Deterding, Esquire, Sundstrom Law, LLC, 2548 Blainstone Pines Drive, Tallahassee, Florida 32301.

First Coast Regional Utilities, Inc.

Exhibit D

Proof of Publication of Notice (late filed)