CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS919-09-AR
Regency Utilities, Inc.
One Independent Drive, Suite 3120
Jacksonville, FL 32202-5023

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2009

Form PSC/ECR 006-W (Rev. 12/99)

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 Economic Regulation
    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 Economic Regulation, 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

REPORT OF

Regency Utilities, Inc.
(EXACT NAME OF UTILITY)

Mailing Address	Street Address	County
One Independent Drive, Suite 3120 Jacksonville, FL 32202	One Independent Drive, Suite 3120 Jacksonville, FL 32202	

Telephone Number (904) 353-5993

Date Utility First Organized 11/28/1972
re-certified 10/21/2008

Fax Number (904) 212-1255

E-mail Address adaniels@trgjax.com

Sunshine State One-Call of Florida, Inc. Member No. N/A

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., One 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	One Independent Dr., Ste 3120 Jacksonville, FL 32202	
Person who prepared this report: John Heijmans	Consultant	One Independent Dr., Ste 3120 Jacksonville, FL 32202	
Officers and Managers:			
Robert L Stein	President	Same	$ 12,600
Alexa Daniels	CFO	Same	$ 12,600
			$
			$
			$

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, 2009

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential		$	$	$	$
Commercial		165,112	96,970		262,082
Industrial					
Multiple Family					
Guaranteed Revenues					
Other (Specify)					
Total Gross Revenue		$ 165,112	$ 96,970	$	$ 262,082
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	$ 210,044	$ 123,360	$	$ 333,404
Depreciation Expense	F-5	34,516	1,770		36,286
CIAC Amortization Expense	F-8				
Taxes Other Than Income	F-7				
Income Taxes	F-7				
Total Operating Expense		$ 244,560	125,130		$ 369,690
Net Operating Income (Loss)		$ (79,448)	$ (28,160)	$	$ (107,608)
Other Income:					
Nonutility Income		$	$	$	$
Other Deductions:					
Miscellaneous Nonutility Expenses		$	$	$	$
Interest Expense					
Net Income (Loss)		$ (79,448)	$ (28,160)	$	$ (107,608)

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	$ 1,168,436	$ 1,167,696
Accumulated Depreciation and Amortization (108)	F-5,W-2,S-2	(636,926)	(600,640)
Net Utility Plant		$ 531,510	$ 567,056
Cash		29,591	7,992
Customer Accounts Receivable (141)		19,917	17,990
Other Assets (Specify):			
Total Assets		$ 581,018	$ 593,038
Liabilities and Capital:			
Common Stock Issued (201)	F-6	500	500
Preferred Stock Issued (204)	F-6		
Other Paid in Capital (211)		1,962,533	1,962,533
Retained Earnings (215)	F-6	(1,821,149)	(1,713,541)
Propietary Capital (Proprietary and partnership only) (218)	F-6		
Total Capital		$ 141,884	$ 249,492
Long Term Debt (224)	F-6	$	$
Accounts Payable (231)			
Notes Payable (232)			
Customer Deposits (235)		5,900	6,100
Accrued Taxes (236)			
Other Liabilities (Specify)			
Due to Inter-Company		433,234	337,446
Advances for Construction			
Contributions in Aid of Construction - Net (271-272)	F-8		
Total Liabilities and Capital		$ 581,018	$ 593,038

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101)	$ 1,131,494	$ 36,942	$	$ 1,168,436
Construction Work in Progress (105)				
Other (Specify)				
Total Utility Plant	$ 1,131,494	$ 36,942	$	$ 1,168,436

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year	$ 570,727	$ 29,913	$	$ 600,640
Add Credits During Year:				
Accruals charged to depreciation account	$ 35,401	$ 885	$	$ 36,286
Salvage				
Other Credits (specify)				
Reclass Accum Depr	14,714	1031		15,745
Total Credits	$ 50,115	$ 1,916	$	$ 52,031
Deduct Debits During Year:				
Book cost of plant retired	$	$	$	$
Cost of removal				
Other debits (specify)				
Reclass Accum Depr	(15,599)	(146)		(15,745)
Total Debits	$ (15,599)	$ (146)	$	$ (15,745)
Balance End of Year	$ 605,243	$ 31,683	$	$ 636,926

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	1	NONE
Shares authorized	500	
Shares issued and outstanding	500	
Total par value of stock issued	500	
Dividends declared per share for year		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year	$ (1,713,541)	$
Changes during the year (Specify):		
Net Loss	(107,608)	
Balance end of year	$ (1,821,149)	$

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year	$ NONE	$
Changes during the year (Specify):		
Balance end of year	$	$

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rat	Interest # of Pymts	Principal per Balance Sheet Date
			$ NONE
Total			$

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

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 similiar 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
NONE	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	
	$	$	

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

CONTRIBUTIONS IN AID OF CONSTRUCTION (271) **NOT APPLICABLE**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year	$	$	$
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	$	$	$

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS) NOT APPLICABLE

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) **NOT APPLICABLE**

	Water	Wastewater	Total
Balance First of Year	$	$	$
Add Debits During Year:			
Deduct Credits During Year:			
Balance End of Year (Must agree with line #6 above.)	$	$	$

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

UTILITY NAME Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1) NOT APPLICABLE

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	$	100.00 %		%

(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, 2009

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS **NOT APPLICABLE**

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):

WATER

OPERATING

SECTION

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	$	$	$	$
302	Franchises				
303	Land and Land Rights				
304	Structures and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	21,980			21,980
310	Power Generation Equipment				
311	Pumping Equipment	910,493			910,493
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Lines				
333	Services	148,540			148,540
334	Meters and Meter Installations	38,955	740		39,695
335	Hydrants	10,786			10,786
336	Backflow Prevention Devices				
339	Other Plant and Miscellaneous Equipment				
340	Office Furniture and Equipment				
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	$ 1,130,754	$ 740	$	$ 1,131,494

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
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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)
304	Structures and Improvements		%	%	$	$	$	$
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%	18,939	440	(6,041)	13,338
309	Supply Mains		%	%				
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%	463,837	30,350	(5,227)	488,960
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains		%	%				
333	Services		%	%	53,305	18,198		71,503
334	Meter & Meter Installations		%	%	23,860	1,127	(4,331)	20,656
335	Hydrants		%	%	10,786			10,786
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		%	%				
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				$ 570,727	$ 50,115	$ (15,599)	$ 605,243 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	$ 14,660
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	8,220
604	Employee Pensions and Benefits	8,466
610	Purchased Water	97,965
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Professional	37,322
	Testing	
	Other	
640	Rents	7,121
650	Transportation Expense	
655	Insurance Expense	8,307
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	2,254
675	Miscellaneous Expenses	25,729
	Total Water Operation And Maintenance Expense	$ 210,044 *
	* 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)	Number of Active Customers 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	127	104	104
3/4"	D	1.5	5	3	5
1"	D	2.5	22	19	48
1 1/2"	D,T	5.0	4	3	15
2"	D,C,T	8.0	20	18	144
3"	D	15.0	3	3	45
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify) 4"		30.0	2	2	60
6"		62.5	1	1	63
		Total	184	153	484

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January	4,461				
February	3,917				
March	3,105				
April	2,747				
May	3,453				
June	4,479				
July	4,044				
August	5,632				
September	4,325				
October	3,335				
November	3,493				
December	3,157				
Total for Year	46,148				

If water is purchased for resale, indicate the following:
Vendor JEA
Point of delivery Regency Square Mall, Jacksonville, FL

If water is sold to other water utilities for redistribution, list names of such utilities below:
Not Applicable

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
SEE ATTACHED ARCADIS REPORT			0	0	

ARCADIS
Infrastructure, environment, facilities

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

Transmittal Letter

To:
John Heijmans

Copies:
File

One Independent Drive,
Suite 3120
Jacksonville, FL 32202

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 PRE 1966	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
4" service				35	41	0	0%	$0.00
6" service	1,215	$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')	464	$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')		$30.00		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 6' 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
6" ductile iron		$27.00		35	41	0	0%	$0.00
6" unknown (assumed CI)	1,956	$27.00	$38,812.00	35	41	0	0%	$0.00
8" unknown (assumed CI)	3,956	$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					
Fittings	PRE 1966	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
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	$530.00	$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	6	$530.00	$3,180.00	33	41	0	0%	$0.00
10" 22.5° bend		$660.00		33	41	0	0%	$0.00
10" 45° bend		$660.00		33	41	0	0%	$0.00
10" 90° bend		$660.00		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
16" 90° bend		$1,800.00		33	41	0	0%	$0.00
2"x 2" 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"x6" 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
8"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
16"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
16" 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 1979	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
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)								
Fire Main								
4" unknown (assumed CI)		$23.00		35	28	7	20%	$0.00
6" cast iron	268	$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					
Fittings	1979	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
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
6" 11.25° bend		$380.00		33	28	5	15%	$0.00
6" 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"x2" Tee		$310.00		33	28	5	15%	$0.00
4"x4" Tee		$450.00		33	28	5	15%	$0.00
6"x2" Tee		$530.00		33	28	5	15%	$0.00
6"x4" Tee		$610.00		33	28	5	15%	$0.00
6"x6" Tee		$700.00		33	28	5	15%	$0.00
8"x6" Tee		$800.00		33	28	5	15%	$0.00
8"x8" Tee	1	$875.00	$875.00	33	28	5	15%	$132.58
10"x8" Tee	3	$1,150.00	$3,450.00	33	28	5	15%	$522.73
12"x8" Tee		$1,950.00		33	28	5	15%	$0.00
2" valve		$302.00		20	28	0	0%	$0.00
4" valve		$625.00		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"x4" Reducer		$325.00		33	28	5	15%	$0.00
8"x6" Reducer		$500.00		33	28	5	15%	$0.00
10"x8" Reducer		$700.00		33	28	5	15%	$0.00
12"x8" Reducer		$950.00		33	28	5	15%	$0.00
12"x10" Reducer		$1,100.00		33	28	5	15%	$0.00
16"x10" 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"x8" cross		$850.00		33	28	5	15%	$0.00
10"x10" 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 1980	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
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')	826	$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		$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%	$15.56
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

Fittings	INVENTORY 1980	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
2" 90° bend		$100.00		33	27	6	18%	$0.00
3" 90° bend		$131.00		33	27	6	18%	$0.00
4" 45° bend		$325.00		33	27	6	18%	$0.00
4" 90° bend	1	$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
6" 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
16" 45° bend		$1,800.00		33	27	6	18%	$0.00
16" 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	8	$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
16"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
16" 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 1990	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
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 5' 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
6" 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
6" 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	PAST AND PRESENT TOTAL COST					
Fittings	1990	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
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"x 2" 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		$1,380.00		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 1992	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
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
6" PVC (0'-2')				40	15	25	63%	$0.00
6" PVC (2'-4')				40	15	25	63%	$0.00
6" PVC (4'-6')	148	$27.00	$3,996.00	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	$5,984.00	40	15	25	63%	$3,740.00
8" PVC (6'-8')	697	$42.00	$29,274.00	40	15	25	63%	$18,296.25
8" PVC (8'-10')	373	$50.00	$18,650.00	40	15	25	63%	$11,656.25
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')		$3,000.00		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	156	$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	1,190	$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	$45.00	$25,650.00	40	15	25	63%	$16,031.25
16" PVC	687	$60.00	$41,220.00	40	15	25	63%	$25,762.50
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
8" 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					
Fittings	1992	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years In Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
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%	$1,156.36
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%	$1,963.64
2"x 2" Tee		$120.00		33	15	18	55%	$0.00
4"x2" Tee		$310.00		33	15	18	55%	$0.00
4"x4" Tee		$450.00		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		$1,150.00		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 1993	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
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
8" PVC (0'-2')				40	14	26	65%	$0.00
8" PVC (2'-4')				40	14	26	65%	$0.00
8" PVC (4'-6')		$27.00		40	14	26	65%	$0.00
8" PVC (6'-8')		$30.00		40	14	26	65%	$0.00
8" 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')		$3,988.00						
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	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
6" 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	25	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		$46.00		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		$18.00		35	14	21	60%	$0.00
6" cast iron		$27.00		35	14	21	60%	$0.00
Water Main								
2" galvanized		$10.00		33	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					
Fittings	1993	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
2" 90° bend	2	$100.00	$200.00	33	14	19	58%	$115.15
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
6" 11.25° bend		$360.00		33	14	19	58%	$0.00
6" 22.5° bend		$360.00		33	14	19	58%	$0.00
6" 45° bend		$360.00		33	14	19	58%	$0.00
6" 90° bend		$360.00		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		$660.00		33	14	19	58%	$0.00
10" 45° bend		$660.00		33	14	19	58%	$0.00
10" 90° bend		$660.00		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%	$518.18
6"x2" Tee		$590.00		33	14	19	58%	$0.00
6"x4" Tee		$610.00		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		$875.00		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	$825.00	$3,300.00	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"x8" 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		$800.00		33	14	19	58%	$0.00
10"x6" 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 1995	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
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')		$61.00		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					
Fittings	1995	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
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		$660.00		33	12	21	64%	$0.00
10" 45° bend		$660.00		33	12	21	64%	$0.00
10" 90° bend		$660.00		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
16" 45° bend		$1,800.00		33	12	21	64%	$0.00
16" 90° bend		$1,800.00		33	12	21	64%	$0.00
2"x 2" 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		$610.00		33	12	21	64%	$0.00
6"x6" Tee		$700.00		33	12	21	64%	$0.00
8"x6" 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
16"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								

Sanitary Sewer	INVENTORY 1997	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
4" service				35	10	25	71%	$0.00
5" 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)								
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

	INVENTORY	2007	PAST AND PRESENT TOTAL COST					
Fittings	1997	UNIT COST	Present Value	Average Service Life[1] (yrs)	Years in Service (yr)	Remainder of Service (yr)	Depreciation Factor	Current Value
2" 90° bend		$100.00		33	10	23	70%	$0.00
3" 90° bend		$131.00		33	10	23	70%	$0.00
4" 45° bend		$325.00		33	10	23	70%	$0.00
4" 90° bend		$325.00		33	10	23	70%	$0.00
6" 11.25° bend		$380.00		33	10	23	70%	$0.00
6" 22.5° bend		$380.00		33	10	23	70%	$0.00
6" 45° bend		$380.00		33	10	23	70%	$0.00
6" 90° bend		$380.00		33	10	23	70%	$0.00
8" 11.25° bend		$530.00		33	10	23	70%	$0.00
8" 22.5° bend		$530.00		33	10	23	70%	$0.00
8" 45° bend		$530.00		33	10	23	70%	$0.00
8" 90° bend		$530.00		33	10	23	70%	$0.00
10" 22.5° bend		$660.00		33	10	23	70%	$0.00
10" 45° bend		$660.00		33	10	23	70%	$0.00
10" 90° bend		$660.00		33	10	23	70%	$0.00
12" 45° bend		$1,100.00		33	10	23	70%	$0.00
12" 90° bend		$1,100.00		33	10	23	70%	$0.00
16" 45° bend		$1,800.00		33	10	23	70%	$0.00
16" 90° bend		$1,800.00		33	10	23	70%	$0.00
2"x 2" Tee		$120.00		33	10	23	70%	$0.00
4"x2" Tee		$310.00		33	10	23	70%	$0.00
4"x4" Tee		$450.00		33	10	23	70%	$0.00
6"x2" Tee		$530.00		33	10	23	70%	$0.00
6"x4" Tee		$610.00		33	10	23	70%	$0.00
6"x6" Tee		$700.00		33	10	23	70%	$0.00
8"x6" Tee		$800.00		33	10	23	70%	$0.00
8"x8" Tee		$975.00		33	10	23	70%	$0.00
10"x8" Tee		$1,150.00		33	10	23	70%	$0.00
12"x8" Tee		$1,950.00		33	10	23	70%	$0.00
2" valve		$302.00		20	10	10	50%	$0.00
4" valve		$825.00		20	10	10	50%	$0.00
6" valve		$950.00		20	10	10	50%	$0.00
8" valve		$1,050.00		20	10	10	50%	$0.00
10" valve		$1,300.00		20	10	10	50%	$0.00
12" valve		$2,100.00		20	10	10	50%	$0.00
6"x4" Reducer		$325.00		33	10	23	70%	$0.00
8"x6" Reducer		$500.00		33	10	23	70%	$0.00
10"x8" Reducer		$700.00		33	10	23	70%	$0.00
12"x8" Reducer		$950.00		33	10	23	70%	$0.00
12"x10" Reducer		$1,100.00		33	10	23	70%	$0.00
16"x10" Reducer		$1,700.00		33	10	23	70%	$0.00
8" sleeve		$200.00		33	10	23	70%	$0.00
10" sleeve		$400.00		33	10	23	70%	$0.00
16" sleeve		$800.00		33	10	23	70%	$0.00
10"x8" cross		$850.00		33	10	23	70%	$0.00
10"x10" cross		$920.00		33	10	23	70%	$0.00
Water Meter		$250.00		17	10	7	41%	$0.00
Water Treatment System								
Well No. 1								
Well No. 2								
Well No. 3	1							
Fire Pump Building								

ARCADIS
Infrastructure, environment, facilities

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

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

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

WATER RESOURCES

Dear Ms Daniels:

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

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

Sincerely,

ARCADIS U.S., Inc.

Wallace Sanders
Sr. Project Manager

Date:
April 22, 2008

Contact:
Wallace Sanders

Phone:
904.861-2820

Email:
Wallace.Sanders@arcadis-us.com

Our ref:
JK006262

Florida License Numbers:

Engineering
EB00007917

Geology
GB310

Landscape Architecture
LC26000269

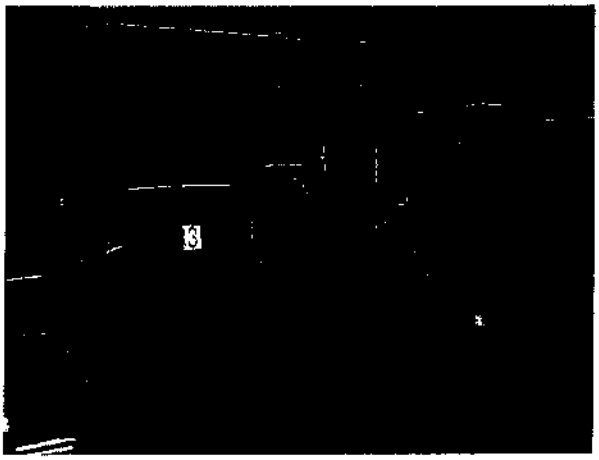
Surveying
LB7082

RESPONSE TO QUESTION FROM THE PUBLIC SERVICE COMMISSION RFI

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

4a. *Please confirm whether the line from Regency's fire protection hydro tank to the fire line serving the mall is currently usable for fire protection service.*

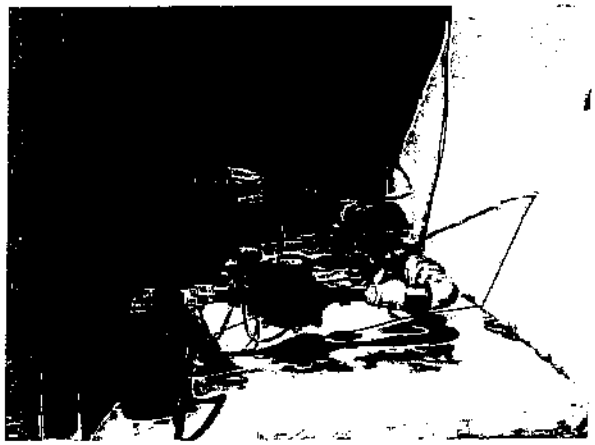
The fire protection system serving the mall has always been separate from the potable water system and operates by means of a separate high pressure dedicated motor driven fire pump with back-up power from an on-site emergency generator. Regency Square Malls fire protection system operates at between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



Dedicated Fire Pump and Controls

Emergency Generator

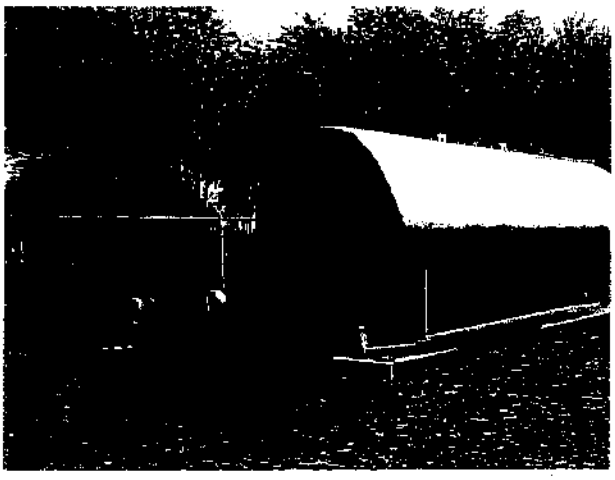
Fire System pressure at pump building 137 PSI



Fire System Jockey Pump

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

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



Potable system severed

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

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

The fire protection system serving the mall is currently operational. The high pressure fire protection system is separate from the potable water system serving the mall and thus requires no treatment prior to pumping.
The fire protection system consists of one fire pump serving the on-site high pressure fire system. The pump draws water from a 0.20 million gallon ground storage reservoir which is supplied from (3) three on-site water wells.
An on-site diesel powered emergency generator provides back-up power if power failure to the pump building occurs.
In the event that power is lost to the pump building and the back-up emergency generator also fails to start the on-site fire protection system is supplied by an interconnection with the JEA's water distribution system. The non-potable fire protection system is separated from the JEA's potable water system by a back flow preventer.
(see partial utility system drawings attached)

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

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

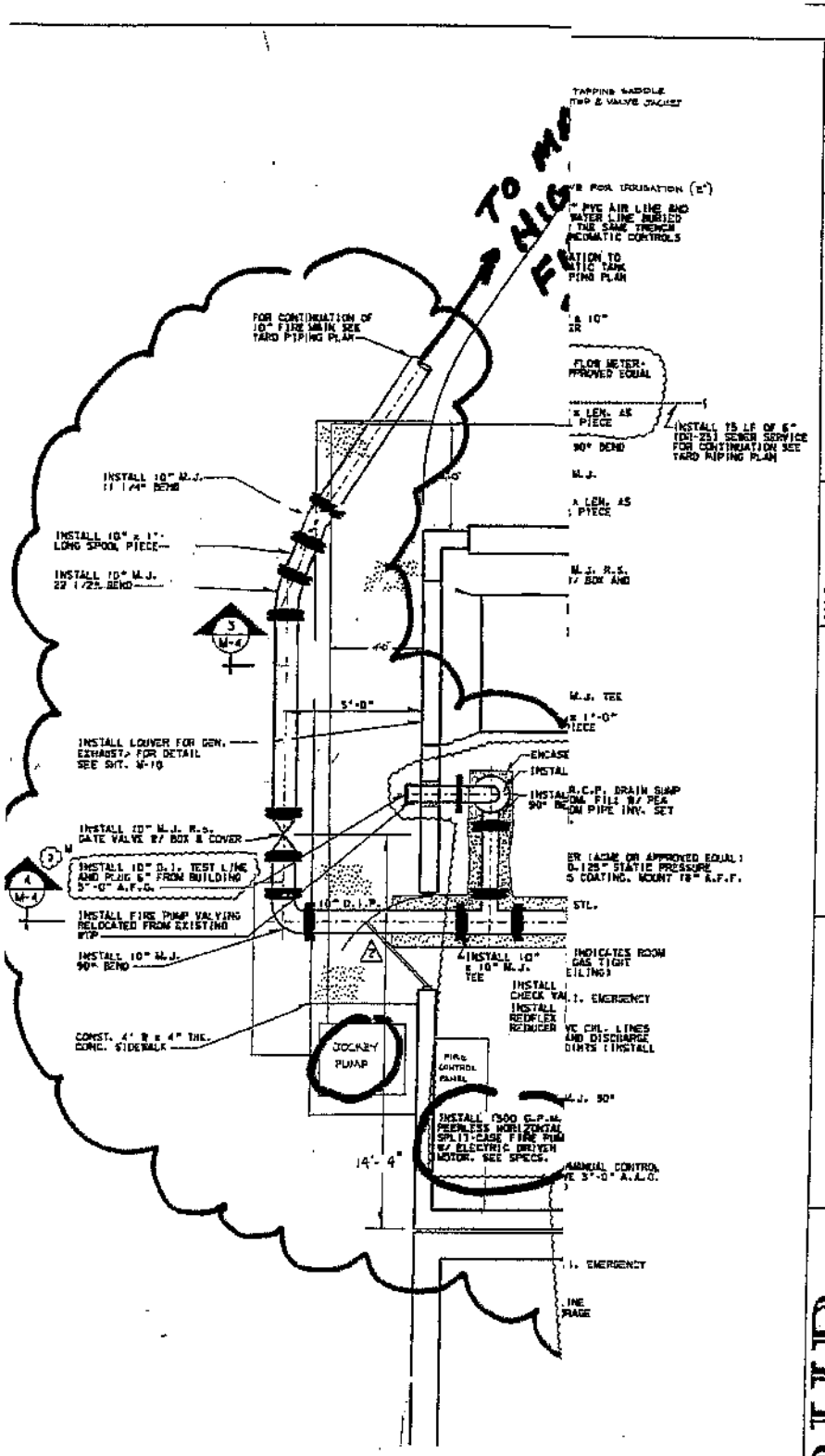
5. Service Provider.

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

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

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

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



NO.	DATE	DESCRIPTION	BY
2	2/92	ADDENDUM NO. 1 PER H.A.S. COMMENTS	R.F.
3	6/92	ADDENDUM NO. 3 PER FACTORY MUT. COMMENTS	R.F.

SCALE: AS SHOWN
DESIGNED BY: R. FIGUE
DRAWN BY: R. FIGUE
CHECKED BY:

MECHANICAL PLAN HIGH SERVICE PUMP BUILDING

REGENCY UTILITIES

DO NOT SCALE THIS DRAWING - DIMENSIONS AND NOTES TAKE PREFERENCE

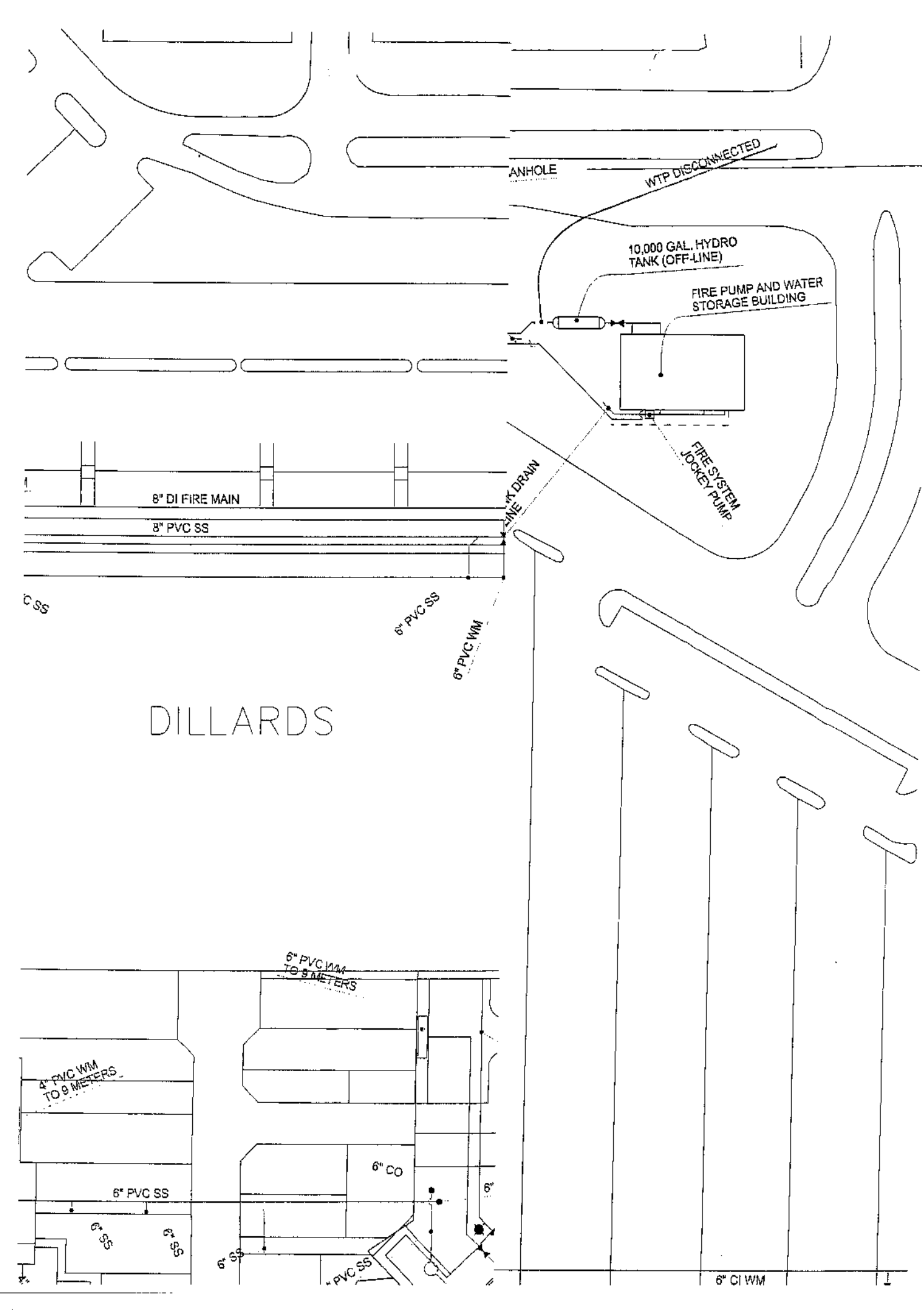
BHR
BESSENT, HAMMACK & RUCKMAN, INC.
CONSULTING AND DESIGN ENGINEERS
1900 CORPORATE SQUARE BLVD.
JACKSONVILLE, FLORIDA 32216
(904) 721-2591

DRAWING
M-3
1 OF 30

DATE: JAN., 1992

PROJECT NO.:
25073.68

PUMPBLDG.PLT


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
6" PVC SS
6" PVC WM
DILLARDS
6" PVC WM TO 9 METERS
4" PVC WM TO 9 METERS
6" CO
6" PVC SS
6" SS
6" CI WM

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

SYSTEM NAME: _____

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed				
Types of Well Construction and Casing	**FIRE PROTECTION SYSTEM ONLY (see attached detail regarding this system as provided to PSC on 04/22/08)**			
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)	**FIRE PROTECTION SYSTEM ONLY (see above)**			
Capacity of Tank				
Ground or Elevated				

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer	**FIRE PROTECTION SYSTEM ONLY (see above)**			
Type				
Rated Horsepower				
Pumps				
Manufacturer				
Type				
Capacity in GPM				
Average Number of Hours Operated Per Day				
Auxiliary Power				

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day			
Type of Source	PURCHASED WATER (SEE W-4)		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:	NOT APPLICABLE		
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, 2009

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**
2. Maximum number of ERCs * 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 proceding 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/350 gallons per day).

WASTEWATER

OPERATING

SECTION

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	$	$	$	$
352	Franchises				
353	Land and Land Rights				
354	Structures and Improvements				
355	Power Generation Equipment				
360	Collection Sewers - Force	30,260			30,260
361	Collection Sewers - Gravity				
362	Special Collecting Structures				
363	Services to Customers	6,682			6,682
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				
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	$ 36,942	$	$	$ 36,942 *

* This amount should tie to sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

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)
354	Structures and Improvements		%	%	$	$	$	$
355	Power Generation Equipment		%	%				
360	Collection Sewers - Force		%	%	28,373	618	(146)	28,845
361	Collection Sewers - Gravity		%	%				
362	Special Collecting Structures		%	%				
363	Services to Customers		%	%	1,540	1,298		2,838
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		%	%				
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				$ 29,913	$ 1,916	$ (146)	$ 31,683 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	$ 8,610
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	4,826
704	Employee Pensions and Benefits	4,972
710	Purchased Wastewater Treatment	57,535
711	Sludge Removal Expense	
715	Purchased Power	
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Billing	
	Professional	21,919
	Testing	
	Other	
740	Rents	4,182
750	Transportation Expense	
755	Insurance Expense	4,880
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	1,323
775	Miscellaneous Expenses	15,113
	Total Wastewater Operation And Maintenance Expense	$ 123,360 *

* 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)	Number of Active Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
All meter sizes	D	1.0			
General Service					
5/8"	D	1.0	126	103	103
3/4"	D	1.5	5	3	5
1"	D	2.5	22	19	48
1 1/2"	D,T	5.0	4	3	15
2"	D,C,T	8.0	7	4	32
3"	D	15.0	2	2	30
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		30.0	2	2	60
Other (Specify) 4"		62.5	1	-	-
6"					
		Total	169	136	293

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

PUMPING EQUIPMENT

Lift Station Number						
Make or Type and nameplate data on pump	SEE ARCADIS REPORT UNDER W-4					
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)								
Begining 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, 2009

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	1,451		
February	1,265		
March	1,327		
April	1,218		
May	1,172		
June	1,294		
July	1,883		
August	2,049		
September	2,068		
October	1,446		
November	1,670		
December	1,352		
Total for year	18,195		

If Wastewater Treatment is purchased, indicate the vendor: **JEA**

UTILITY NAME: Regency Utilities, Inc.

YEAR OF REPORT
DECEMBER 31, 2009

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 proceding 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, 2009

CERTIFICATION OF ANNUAL REPORT

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

YES	NO		
X		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.
X		2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
X		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.
X		4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct, and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.	
				(signature of chief executive officer of the utility) *
				Date: 3/24/10
				(signature of chief financial officer of the utility) *
				Date: 3/21/10

* 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.

Regulation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class C

Company Regency Utilities, Inc.

For the Year Ended December 31, 2009

Accounts	(b) Gross Water Revenues Per Sch. F-3	(c) Gross Water Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	$	$	$
Commercial	165,112	165,112	0
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	$ 165,112	$ 165,112	$ 0
Less: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenue	$ 165,112	165,112	0

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).

AS AMENDED

Regulation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class C

Company Regency Utilities, Inc.

For the Year Ended December 31, 2009

Accounts	(b) Gross Wastewater Revenues Per Sch. F-3	(c) Gross Wastewater Revenues Per RAF Return	(d) Difference (b) - (c)
Gross Revenue:			
Residential	$	$	$
Commercial	96970	96970	0
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	$ 96970	$ 96970	$ 0
Less: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenue	$ 96970	96970	0

Explanations:

COPY

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).

AS AMENDED