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FCRU's Response to Staff's 8th Request
for Production of Documents Nos. 25-27

(including all attachments)

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for water and wastewater
service in Duval, Baker, and Nassau Counties,
by First Coast Regional Utilities, Inc.

DOCKET NO. 20190168-WS

DATED: October 26, 2021

FIRST COAST REGIONAL UTILITIES, INC.'S RESPONSE TO
STAFF'S EIGHTH REQUEST FOR PRODUCTION OF DOCUMENTS TO
FIRST COAST REGIONAL UTILITIES, INC. (NOS. 25-27)

First Coast Regional Utilities, Inc. (Applicant or First Coast or FCRU) pursuant to Rule 28-106.206, Florida Administrative Code, and Rule 1.350, Florida Rules of Civil Procedure, responds to Staff of the Florida Public Service Commission's Eighth Request for Production of Documents upon First Coast Regional Utilities, Inc.

DOCUMENTS REQUESTED

25. In response to staff's Third Production of Documents, No. 14, the Utility provided the millage rate from 2019. Please provide updated documentation of the most recent millage rate.

Response: See attached chart No. 1696.

26. In response to staff's Fifth Production of Documents, No. 12, the Utility provided a list of support documentation for organizational costs and a statement that costs were anticipated to increase. Please provide supporting documentation, including invoices, for the updated organizational costs.

Response: See Nos. 1697-1705 attached hereto. Due to the detail contained in the individual invoices from Sundstrom & Mindlin, we are attaching a summary of its billings to avoid violating attorney/client confidentiality.

27. Please refer to exhibit DDS-1, page 24, lines 9 and 27. Please provide the work papers used to calculate the income tax expense.

Response: See attached No. 1706. In addition, the excel spread sheet has been provided.

Respectfully submitted this 26th day of October, 2021, by:

SUNDSTROM & MINDLIN, LLP
2548 Blairstone Pines Drive
Tallahassee, Florida 32301
(850) 877-6555

By: //Robert C. Brannan

Robert C. Brannan

rbrannan@sflaw.com

William E. Sundstrom, P.A.

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For the Firm

and

John L. Wharton

Dean Mead and Dunbar

215 South Monroe Street, Suite 815

Tallahassee, FL 32301

jwharton@deanmead.com

Attorneys for First Coast Regional Utilities, Inc.

**OFFICE OF THE PROPERTY APPRAISER
DUVAL COUNTY, FLORIDA**

2021 FINAL MILLAGES

DISTRICT	SCHOOLS		GOVERNMENT		URBAN SERVICE DISTRICTS		WATER MANAGEMENT DISTRICT	FLORIDA INLAND NAVIGATION	2021 FINAL MILLAGES
	OPERATION	BONDS	OPERATION	BONDS	OPERATION	BONDS			
GENERAL SERVICES (TOTAL) (EXC BEACHES/BALDWIN)	5.8080 5.8080	0.0000	11.4419 11.4419	0.0000	0.0000 0.0000	0.0000	0.2189	0.0320	17.5008
USD1 'OLD CITY OF JAX' (TOTAL)	5.8080 5.8080	0.0000	11.4419 11.4419	0.0000	0.0000 0.0000	0.0000	0.2189	0.0320	17.5008
USD2: JAX BEACH (TOTAL)	5.8080 5.8080	0.0000	8.1512 8.1512	0.0000	3.9947 3.9947	0.0000	0.2189	0.0320	18.2048
USD3: ATLANTIC BEACH (TOTAL)	5.8080 5.8080	0.0000	8.1512 8.1512	0.0000	3.2285 3.2285	0.0000	0.2189	0.0320	17.4386
USD4: NEPTUNE BEACH (TOTAL)	5.8080 5.8080	0.0000	8.1512 8.1512	0.0000	3.3656 3.3656	0.0000	0.2189	0.0320	17.5757
USD5: TOWN OF BALDWIN (TOTAL)	5.8080 5.8080	0.0000	9.6312 9.6312	0.0000	2.5826 2.5826	0.0000	0.2189	0.0320	18.2727

First Coast Regional Utility

Date	Num	Name	Memo	Amount	Other Expenses	Sundstrom & Mindlin LLP	Dean Mead	Engineers (BAB)	Accountants (MAS)	Consultants (Scott Kelly)	Management fee
04/10/2019	1078	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC Sundstrom & Mindlin LLP	0.00 30,826.78		30,826.78					
05/14/2019	1088	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering FIRST COAST REGIONAL UTILITY MAS FIRST COAST REGIONAL UTILITY, LLC Sundstrom & Mindlin LLP	12,705.70 556.25 - 22,122.47				12,705.70	556.25		
07/01/2019	1105	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering FIRST COAST REGIONAL UTILITY MAS FIRST COAST REGIONAL UTILITY, LLC Sundstrom & Mindlin LLP	8,505.25 8,419.89 - 26,106.25				8,505.25	8,419.69		
07/12/2019	1112	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering FIRST COAST REGIONAL UTILITY MAS FIRST COAST REGIONAL UTILITY, LLC Sundstrom & Mindlin LLP	2,650.00 25,518.75 - 6,897.20				2,650.00	25,518.75		
07/30/2019	1119	ENGLAND, THIMS & MILLER, INC.	FIRST COAST REGIONAL UTILITY MAS	737.50					737.50		
07/30/2019	1120	ENGLAND, THIMS & MILLER, INC.	FIRST COAST MAPPING FOR PSC	840.00	840.00						
07/30/2019	1121	ENGLAND, THIMS & MILLER, INC.	FIRST COAST MAPPING FOR PSC	2,400.00	2,400.00						
07/30/2019	1122	CHEMOURS	FIRST COAST MAPPING FOR PSC	151.00	151.00						
07/30/2019	1	CHEMOURS	FIRST COAST MAPPING FOR PSC	115.50	115.50						
08/13/2019	1128	SUNDSTROM & MINDLIN, LLP	REIMBURSEMENT OF INVOICE 0191061 FROM ENGLAND THIMS & MILLER	(115.50)	(115.50)						
08/22/2019	1131	ENGLAND, THIMS & MILLER, INC.	FIRST COAST REGIONAL UTILITY, LLC	2,850.00		2,850.00					
09/13/2019	1135	SUNDSTROM & MINDLIN, LLP	FIRST COAST MAPPING FOR PSC Sundstrom & Mindlin LLP	306.75 -	306.75						
10/10/2019	1138	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC	2,287.50		2,287.50					
10/22/2019	1147	ETM SURVEYING & MAPPING, INC.	filng fee	6,000.00	6,000.00						
11/14/2019	1158	SUNDSTROM & MINDLIN, LLP	PSC REQUIRED LEGALS	5,317.50		5,317.50					
12/20/2019	1173	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC	3,800.00	3,800.00						
01/07/2020	1182	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING	2,175.00		2,175.00					
02/18/2020	1198	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING	7,162.50		7,162.50					
03/18/2020	1204	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING	5,637.47		5,637.47					
04/30/2020	1224	SUNDSTROM & MINDLIN, LLP	Sundstrom & Mindlin LLP	-							
05/07/2020	1225	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering FIRST COAST REGIONAL UTILITY MAS	9,300.00 1,125.00		9,300.00		1,125.00			
05/09/2020	1232	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering	225.00					225.00		
06/09/2020	1232	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	20,931.89		20,931.89					
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING	17,400.00		17,400.00					
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING	-							
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	Sundstrom & Mindlin LLP	11,475.00		11,475.00					
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, BAB Engineering	1,125.00				1,125.00			
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	15,506.25		15,506.25					
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING	1,800.00				1,800.00			
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	12,056.25		12,056.25					
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING	4,050.00				4,050.00			
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING	1,575.00						1,575.00	
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44283	1,575.00					1,575.00		
07/07/2020	1234	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44316	1,125.00						1,125.00	
08/11/2020	1241	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	42,787.50		42,787.50					
08/11/2020	1241	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING	9,675.00				9,675.00			

First Coast Regional Utility

20190168-WS Staff Hearing Exhibits 00129

Docket No. 20190168-WS
FCRU 1698
10/26/21 Response to Staff's 8th POD

12:32 PM

Date	Num	Name	Memo	Amount	Other Expenses	Sundstrom & Mindlin LLP	Dean Mead	Engineers (BAE)	Accountants (MAS)	Consultants (Scott Kelly)	Management fee
08/11/2020	1241	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING	5,512.50						5,512.50	
08/11/2020	1241	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44344	15,637.50					15,637.50		
08/11/2020	1241	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY FEDX 7-06539877	163.16		163.16					
09/15/2020	1246	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	13,106.25		13,106.25					
09/15/2020	1246	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING 1157	1,800.00				1,800.00			
09/15/2020	1246	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING	1,068.75						1,068.75	
09/15/2020	1246	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44374	8,612.50					8,612.50		
10/20/2020	1254	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	17,793.75		17,793.75		9,675.00			
10/20/2020	1254	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING 1150	9,675.00							
10/20/2020	1254	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 004	1,687.50						1,687.50	
10/20/2020	1254	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44423	2,475.00					2,475.00		
10/20/2020	1254	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 373205	16,628.00			16,628.00				
11/19/2020	1257	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	19,293.75		19,293.75		1,350.00			
11/19/2020	1257	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING 1161	1,237.50						1,237.50	
11/19/2020	1257	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 005	1,856.25					1,856.25		
11/19/2020	1257	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44464	8,273.00			8,273.00				
11/19/2020	1257	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 373785	17,568.75				4,950.00			
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	4,950.00							
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING 1164	1,012.50						1,012.50	
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 006	2,317.50					2,317.50		
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MAS 44467	3,393.00			3,393.00				
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 375242	91.41		91.41					
12/10/2020	1263	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY NEWS PAPER ACCESS	134,782.83							134,782.83
12/31/2020	10	AJE	record management allocations First Coast Utilities	11,681.25		11,681.25					
01/15/2021	1269	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	1,800.00					1,800.00		
01/15/2021	1269	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB ENGINEERING 1166	562.50						562.50	
01/15/2021	1269	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 007	3,625.00					3,625.00		
01/15/2021	1269	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44528	7,605.00			7,605.00				
01/15/2021	1269	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 376973	885.50							
01/28/2021	1272	ENGLAND, THIMS & MILLER, INC.	FIRST COAST REGIONAL UTILITIES	12,548.00				3,150.00			
02/12/2021	1275	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2 with plus \$98.00 travel	3,150.00							
02/12/2021	1275	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1174	787.50						787.50	
02/12/2021	1275	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 008	225.00					225.00		
02/12/2021	1275	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44556	12,597.00			12,597.00				
02/12/2021	1275	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 378093	22,912.50							
03/10/2021	1278	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	2,250.00				2,250.00			
03/10/2021	1278	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1175	1,012.50						1,012.50	
03/10/2021	1278	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 009	3,962.50					3,962.50		
03/10/2021	1278	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44589	9,225.00							
03/10/2021	1278	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 376892	14,156.25			9,225.00				
04/14/2021	1281	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	900.00				900.00			
04/14/2021	1281	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1177	337.50						337.50	
04/14/2021	1281	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 010	225.00					225.00		
04/14/2021	1281	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44631	22,811.00			22,811.00				
05/14/2021	1288	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 380939	2,700.00							
05/14/2021	1288	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	562.50						562.50	
05/14/2021	1288	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY SCOTT KELLY CONSULTING 011	450.00					450.00		
05/14/2021	1288	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44674								

First Coast Regional Utility

20190168-WS Staff Hearing Exhibits 00130

Docket No. 20190168-WS

FCRU 1699

10/26/21 Response to Staff's 8th POD

Date	Num	Name	Memo	Amount	Other Expenses	Sundstrom & Mindlin LLP	Dean Mead	Engineers (BAE)	Accountants (MAS)	Consultants (Scott Kelly)	Management fee
05/14/2021	1288	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 381940	14,482.00			14,482.00				
06/10/2021	1290	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	3,506.25		3,506.25					
06/10/2021	1290	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1178	1,800.00				1,800.00			
06/10/2021	1290	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44709	393.75					393.75		
06/10/2021	1290	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 383463	3,137.33			3,137.33				
06/10/2021	1290	SUNDSTROM & MINDLIN, LLP	TRAVEL EXP	741.95	741.95						
07/21/2021	1295	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	1,481.25		1,481.25					
07/21/2021	1295	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44738	1,125.00					1,125.00		
07/21/2021	1295	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 385714	5,945.00			5,945.00				
09/27/2021	1300	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	1,931.25		1,931.25					
09/27/2021	1300	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1180	1,125.00				1,125.00			
09/27/2021	1300	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 387231	5,272.00			5,272.00				
09/15/2021	1303	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	375.00		375.00					
09/15/2021	1303	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 44803	1,200.00					1,200.00		
09/15/2021	1303	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 387515	8,817.00			8,817.00				
10/18/2021	1312	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY, LLC PSC FILING 1/2	2,793.75		2,793.75					
10/18/2021	1312	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY BAB 1181	1,125.00				1,125.00			
10/18/2021	1312	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY MSA 50005	1,756.25					1,756.25		
10/18/2021	1312	SUNDSTROM & MINDLIN, LLP	FIRST COAST REGIONAL UTILITY DEAN MEAD 389111	495.00			495.00				
				820,466.13							
					14,494.27	383,573.06	118,680.33	69,760.95	83,818.44	15,356.25	134,782.83



Response to Staff's 8th Prop

Avery Roberts
301 Capital Partners, LLC
P.O. Box 238
Lake Butler, FL 32054

July 11, 2019
Project No: 17367.00000
Invoice No: 0190999

Project 17367.00000 U.S. 301 & I-10 Property
> PSC Application Coordination
> Coordination of Legal Descriptions

Professional Services rendered through June 30, 2019

Task 01 Conceptual Site Planning

Professional Personnel

	Hours	Rate	Amount
Engineer	1.00	151.00	151.00
Totals	1.00		151.00
Total Labor			151.00

	Current	Prior	To-Date
Total Billings	151.00	9,656.25	9,807.25
Contract Limit			15,000.00
Remaining			5,192.75

Total this Task \$151.00

Task XP Expenses

	Current	Prior	To-Date
Expenses	0.00	0.00	0.00
Contract Limit			500.00
Remaining			500.00

Total this Task 0.00

Invoice Total this Period \$151.00

England-Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904-642-6690 • fax 904-646-6485
CA-00002684 LC-0000316



Mr. Avery Roberts
301 Capital Partners, LLC
P.O. Box 238
Lake Butler, FL 32054

July 12, 2019
Project No: 17-367.01
Invoice No: 0191061

PSC Mapping
(Additional Lands to be included for Chemours)

Professional Services rendered through June 30, 2019

		Hours	Rate	Amount
Engineer				
Welch, Daniel	6/8/2019	.75	\$154.00	\$115.50

Invoice Total this Period **\$115.50**

England, Thimms & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
14775 Old St. Augustine Road • Jacksonville, Florida 32258 • tel 904 642 8990 • fax 904 646 9485
CA-0002634 LG-0000316

ETM Surveying & Mapping, Inc.

14775 Old St. Augustine Road • Jacksonville, Florida 32258
 tel 904-642-8550 • fax 904-642-4165
 LB3624

Docket No. 20190168-WS

FCRU 1702

10/26/21 Response to Staff's 8th POD

Avery Roberts

~~Florida Land Group~~

P.O. Box 233

Lake Butler, FL 32054

July 15, 2019

Invoice No: 0017753

Project S0019.10900 301 Cap Villages W/WWTP ~ Sketch & Description
 Per email from Denise Howard dated May 18, 2019

Professional Services rendered through June 30, 2019**Professional Personnel**

	Hours	Rate	Amount
Principal Surveyor	1.00	210.00	210.00
CADD Technician	6.00	105.00	630.00
Totals	7.00		840.00
Total Labor			840.00
Invoice Total this Period			<u>\$840.00</u>

ETM Surveying & Mapping, Inc.

14775 Old St. Augustine Road • Jacksonville, Florida 32258
 tel 904-642-8550 • fax 904-642-4165
 LB3624

Docket No. 20190168-WS

FCRU 1703

10/26/21 Response to Staff's 8th POD

Avery Roberts

July 15, 2019

~~Florida Land Group~~

Invoice No: 0017758

P.O. Box 233

Lake Butler, FL 32054

Project S0019.11700 301 Capital Partners ~ Misc. Sketch & Descriptions

Per email from Denis Howard for Avery Roberts dated May 31, 2019

Professional Services rendered through June 30, 2019**Lump Sum Task**

Task	Contract Amount	Percent Complete	Earned To Date	Previously Billed	Current Billed
S & D for Southern 1 & Duval DV	600.00	100.00	600.00	0.00	600.00
Metes & Bounds S & D of Baker Co. Tract	1,800.00	100.00	1,800.00	0.00	1,800.00
Total Fee	2,400.00		2,400.00	0.00	2,400.00
Total Fee					2,400.00
Invoice Total this Period					<u><u>\$2,400.00</u></u>

ETM Surveying & Mapping, Inc.

14775 Old St. Augustine Road • Jacksonville, Florida 32258
 tel 904-642-8550 • fax 904-642-4165
 LB3624

Docket No. 20190168-WS

FCRU 1704

10/26/21 Response to Staff's 8th POD

Denise Howard
 301 Capital Partners, LLC
 P.O. Box 238
 Lake Butler, FL 32054

October 9, 2019

Invoice No: 0017976

Project S0019.23400 Capital Partners Baldwin Parcels ~ Sketch & Description

Per contract dated September 23, 2019 - Email approval September 24, 2019

Professional Services rendered through September 30, 2019**Lump Sum Task**

Task	Contract Amount	Percent Complete	Earned To Date	Previously Billed	Current Billed
Sketch and Description	3,800.00	100.00	3,800.00	0.00	3,800.00
Total Fee	3,800.00		3,800.00	0.00	3,800.00
Total Fee				3,800.00	
Invoice Total this Period				\$3,800.00	



885.50 *OK dda*

Avery Roberts
 301 Capital Partners, LLC
 P.O. Box 238
 Lake Butler, FL 32054

January 13, 2021
 Project No: 17367.01000
 Invoice No: 0196632

Project 17367.01000 *Re: First Coast Regional Utilities*
 PSC Mapping (Additional Lands to be included for Chemours)

Professional Services rendered through December 31, 2020

Professional Personnel

		Hours	Rate	Amount
Engineer				
Welch, Daniel	6/1/2019 ✓	2.00	154.00	308.00
Welch, Daniel	7/6/2019	1.75	154.00	269.50
Welch, Daniel	7/20/2019	2.00	154.00	308.00
Totals		5.75		885.50
Total Labor				885.50
Invoice Total this Period				\$885.50

(*) This work was never billed /
 Revisions for Chemours property
 required by PSC

OK dda

pdcl# 1272 1-28-21

England, Thims & Miller, Inc.

ENGINEERS • PLANNERS • SURVEYORS • GIS • LANDSCAPE ARCHITECTS
 14775 Old St. Augustine Road • Jacksonville, Florida 32258 • Tel 904-642-8990 • Fax 904-645-9485
 CA-00002534 LC-0000316

A		B	C
1	Staff 8th PODs Number 27		
2	Income Tax Calculation		
3			
4	Water Revenue Requirement		
5	Rate Base	5760140.88	DDS-1 page 24
6	Revenues	1566216	DDS-1 page 24
7	Operating Expenses	294600	DDS-1 page 24
8	RAFs	=B6*0.045	(calculation)
9	Taxes Other Than Income not incl RAF	259161	DDS-1 page 24
10	Depreciation	324216	DDS-1 page 24
11	Amortization	=S:\(PROJ)\F16-01 FIRST COAST REGION	DDS-1 page 24
12	Interest Expense	=ROUND(0.0004*B5,4)	Cost of Capital: .04 weighted cost of customer deposits x Water Rate base
13	Net Income Before Taxes	=B6-B7-B8-B12-B9-B10-B11	(calculation)
14	Federal / State Income Tax @ 25.345	=B13*B18	(calculation)
15	Net Income	=B13-B14	(calculation)
16	Net Operating Income (Before Interest)	=B15+B12	(calculation)
17	ROR	=B16/B5	(calculation)
18	Income Tax Rate	=ROUND(0.055+(0.945*0.21),5)	(calculation)
19			
20			
21			
22	Wastewater Revenue Requirement		
23	Rate Base	17231322	DDS-1 page 24
24	Revenues	4249079.416	DDS-1 page 24
25	Operating Expenses	599580	DDS-1 page 24
26	RAF + Franchise	=B24*0.045	(calculation)
27	Depreciation	1063762.46418605	DDS-1 page 24
28	Amortization	2000	DDS-1 page 24
29	Taxes Other Than Income not incl RAF	550500.078	DDS-1 page 24
30	Interest Expense	=ROUND(0.0004*B23,4)	Cost of Capital: .04 weighted cost x WW Rate base
31	Net Income Before Taxes	=B24-B25-B26-B30-B27-B28-B29	(calculation)
32	Federal / State Income Tax @ 25.345	=ROUND(B31*B36,4)	(calculation)
33	Net Income	=B31-B32	(calculation)
34	Net Operating Income (Before Interest)	=B33+B30	(calculation)
35	ROR	=B34/B23	(calculation)
36	Income Tax Rate	=ROUND(0.055+(0.945*0.21),5)	(calculation)
37			