

# ROYAL WATERWORKS, INC.

August 14, 2023

Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

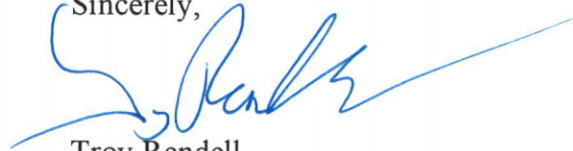
Re: Docket No. 20230081-WS - Royal Waterworks, Inc. – Minimum Filing Requirements (MFRs)

Dear Commission Clerk:

Royal Waterworks, Inc. hereby files its minimum filing requirements (“MFRs”), in the above referenced docket.

Please include the attached MFRs in this docket.

Sincerely,



Troy Rendell  
Vice President  
Investor Owned Utilities

c

CLASS B  
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE  
AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

OF  
ROYAL WATERWORKS, INC.

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Exact Legal Name of Entity



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

TEST YEAR ENDED May 31, 2023

PSC 1029 (12/20)  
Rule 25-30.437, F.A.C.

**Royal Waterworks, Inc.  
Water and Wastewater**

Docket No. 20230081-WS

Application to Increase Rates and Charges  
For a "Class B" Utility

In

Broward

County, Florida

**VOLUME 1**

Containing  
Financial, Rate and Engineering  
Minimum Filing Requirements

Historical Test Year Ending May 31, 2023

Year-End Balances and Average

## FLORIDA PUBLIC SERVICE COMMISSION

CLASS B WATER AND/OR WASTEWATER UTILITIES  
FINANCIAL, RATE AND ENGINEERING  
MINIMUM FILING REQUIREMENTS

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**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES A**

**RATE BASE**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: A-1  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O & M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
		Historical Test Year			Adjusted	Supporting
		Average Balance Per Books	Adjustments	Average Balance		Schedules
1	Utility Plant in Service	3,591,703	83,543	3,675,246		A-5
2	Utility Land & Land Rights	76,123	0	76,123		A-5
3	Less: Non-Used & Useful Components	0	0	0		A-7
4	Construction Work in Progress	0	0	0		
5	Less: Accumulated Depreciation	(2,743,510)	(1,716)	(2,745,226)		A-9
6	Less: CIAC	(575,123)	0	(575,123)		A-12
7	Accumulated Amortization of CIAC	571,853	0	571,853		A-14
8	Acquisition Adjustments	521,449	(521,449)	0		
9	Less: Accum. Amort. of Acq. Adjustments	(85,320)	85,320	0		
10	Less: Advances For Construction	0	0	0		A-16
11	Working Capital Allowance	0	71,105	71,105		A-17
12	Total Rate Base	<u>1,357,174</u>	<u>(283,197)</u>	<u>1,073,977</u>		



Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: A-2  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O & M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	Description	(1)	Historical Test Year		(5)	
			(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	Supporting Schedules
1	Utility Plant in Service		1,919,789	10,065	1,929,854	A-6
2	Utility Land & Land Rights		71,802	0	71,802	A-6
3	Less: Non-Used & Useful Components		0	0	0	A-7
4	Construction Work in Progress		0	0	0	
5	Less: Accumulated Depreciation		(1,625,441)	(280)	(1,625,721)	A-10
6	Less: CIAC		(238,921)	0	(238,921)	A-12
7	Accumulated Amortization of CIAC		238,921	0	238,921	A-14
8	Acquisition Adjustments		286,064	(286,064)	0	
9	Less: Accum. Amort. of Acq. Adjustments		(45,997)	45,997	0	
10	Less: Advances For Construction			0	0	A-16
11	Working Capital Allowance		0	89,913	89,913	A-17
12	Total Rate Base		<u>606,216</u>	<u>(140,369)</u>	<u>465,848</u>	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ X ]

Schedule: A-3  
 Page: 1 of 3  
 Preparer: W T Rendell

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	(1) Description	(2) Water	(3) Wastewater	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			
2	304 Paving of Water Treatment Plant Parking Lot	22,443		
3	320 Refurbish WTP Control Panel	49,500		
4	309 Replace influent meter	4,600		
5	310 Generator radiator Repair	7,000		
6	371 Wire harness replacement master lift station		7,565	
7	371 Lift station control panel		2,500	
8				
9	Total Test Year Adjustments	<u>83,543</u>	<u>10,065</u>	A-5, A-6
10				
11	<b>NON-USED &amp; USEFUL (calculated on A-5, -6, -9, -10)</b>			
12	Non-Used and Useful Test Year Plant	-	-	A-7
13	Use and Useful on Pro Forma	-	-	
14	<b>Non-Used and Useful Plant Adjustments</b>	<u>-</u>	<u>-</u>	
15				
16	<b>ACQUISITION ADJUSTMENT</b>			
17	Not approved by FPSC	(521,449)	(286,064)	
18	Total test year adjustment	<u>(521,449)</u>	<u>(286,064)</u>	
19				
20	<b>ACCUM AMORT - ACQUIS ADJUST</b>			
21	Not approved by FPSC	85,320	45,997	
22				
23	<b>ACCUMULATED DEPRECIATION</b>			
24	Accum Depreciation on Pro Forma Plant - net of non-used & useful	1,716	280	
25	Retirements on Pro Forma replacement (75% replacement cost)			A-9, A-10
26	Total Test Year Adjustments	<u>1,716</u>	<u>280</u>	
27				
28	<b>CIAC</b>			
29	Non-Used and Useful - CIAC	-	-	
30				
31	<b>ACCUMULATED AMORTIZATION - CIAC</b>			
32	Non-Used and Useful - Accum Amort CIAC	-	-	
33				
34				
35	<b>Working Capital Allowance</b>			
36	1/8th O&M	71,105	89,913	B-10

**PG. 7** Schedule of Water and Wastewater Plant In Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: A-4  
Page: 1  
Preparer: W T Rendell

Explanation: Provide the annual balance of the original cost of plant in service, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Wastewater Year End Balance
<b>The balances for this system begin July 1, 2019 in accordance with Order No. PSC-2021-0114-PAA-WS.</b>			
1	07/31/2019 Balance	3,313,569	1,873,194
2	(Does not include Land value)		
3	Additions- Aug - December 2019	41,301	3,000
4	Retirements	(9,732)	
5	Adjustments		
6	12/31/2019 Balance	<u>3,345,138</u>	<u>1,876,194</u>
7			
8	2020		
9	Additions	65,210	17,103
10	Retirements	(16,308)	
11	Adjustments		
12	12/31/2020 Balance	<u>3,394,040</u>	<u>1,893,297</u>
13			
14	2021		
15	Additions	104,738	11,175
16	Retirements		(3,119)
17	Adjustments		
18	12/31/2021 Balance	<u>3,498,778</u>	<u>1,901,353</u>
19			
20	2022		
21	Additions	111,034	15,880
22	Retirements	(7,140)	(1,615)
23	Adjustments		
24	12/31/2022 Balance	<u>3,602,672</u>	<u>1,915,618</u>
25			
26	2023		
27	Additions	35,102	18,330
28	Retirements	(1,829)	(5,674)
29	Adjustments		
30	05/31/2023 Balance	<u>3,635,944</u>	<u>1,928,275</u>

Supporting Schedules: A-5,A-6  
Recap Schedules: A-18

**PG. 8** Schedule of Water Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance  
**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: A-5  
 Page: 1  
 Preparer: W T Rendell

Recap Schedules: A-1,A-4

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used and useful amounts by account.

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year 05/31/22	(4) Test Year End 05/31/23	(5) Average Balance	(6) Non-Used & Useful %	(7) Useful Balance	(8) Pro Forma Plant	(9) Pro Forma YE	(10) Non-U&U Proforma
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0.00%	0	-	-	-
3	302.1	Franchises	12,732	12,732	12,732	0.00%	0	-	12,732	-
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
6	303	Land & Land Rights	76,123	76,123	76,123	0.00%	0	-	76,123	-
7	304	Structures & Improvements	0	0	0	0.00%	0	-	-	-
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0	-	-	-
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0	-	-	-
10	307.2	Wells & Springs	23,683	23,683	23,683	0.00%	0	-	23,683	-
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0	-	-	-
12	309.2	Supply Mains	52,072	52,072	52,072	0.00%	0	4,600	56,672	-
13	310.2	Power Generation Equipment	18,555	24,877	21,716	0.00%	0	7,000	28,716	-
14	311.2	Pumping Equipment	742,604	766,170	754,387	0.00%	0	-	754,387	-
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
16		WATER TREATMENT PLANT								
18	304.3	Structures & Improvements	598,550	624,426	611,488	0.00%	0	22,443	633,931	-
19	311.3	Pumping Equipment	0	0	0	0.00%	0	-	-	-
20	320.3	Water Treatment Equipment	305,626	326,606	316,116	0.00%	0	49,500	365,616	-
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
22		TRANSMISSION & DISTRIBUTION PLANT								
24	304.4	Structures & Improvements	0	0	0	0.00%	0	-	-	-
25	311.4	Pumping Equipment	0	0	0	0.00%	0	-	-	-
26	330.4	Distr. Reservoirs & Standpipes	9,100	9,100	9,100	0.00%	0	-	9,100	-
27	331.4	Transm. & Distribution Mains	1,010,507	1,015,624	1,013,065	0.00%	0	-	1,013,065	-
28	333.4	Services	169,234	169,234	169,234	0.00%	0	-	169,234	-
29	334.4	Meters & Meter Installations	351,327	357,812	354,570	0.00%	0	-	354,570	-
30	335.4	Hydrants	69,322	69,322	69,322	0.00%	0	-	69,322	-
31	336.4	Backflow Prevention	0	0	0	0.00%	0	-	-	-
32	339.4	Other Plant & Misc. Equipment	62,921	62,921	62,921	0.00%	0	-	62,921	-
33		GENERAL PLANT								
35	304.5	Structures & Improvements	2,916	2,916	2,916	0.00%	0	-	2,916	-
36	340.5	Office Furniture & Equipment	11,693	11,693	11,693	0.00%	0	-	11,693	-
37	340.51	Computer Equipment	0	0	0	0.00%	0	-	-	-
38	341.5	Transportation Equipment	13,029	13,029	13,029	0.00%	0	-	13,029	-
39	342.5	Stores Equipment	0	0	0	0.00%	0	-	-	-
40	343.5	Tools, Shop & Garage Equipment	10,370	10,370	10,370	0.00%	0	-	10,370	-
41	344.5	Laboratory Equipment	5,856	5,856	5,856	0.00%	0	-	5,856	-
42	345.5	Power Operated Equipment	0	0	0	0.00%	0	-	-	-
43	346.5	Communication Equipment	7,901	7,901	7,901	0.00%	0	-	7,901	-
44	347.5	Miscellaneous Equipment	25,650	25,650	25,650	0.00%	0	-	25,650	-
45	348.5	Other Tangible Plant	43,883	43,883	43,883	0.00%	0	-	43,883	-
46		TOTAL	3,623,653	3,711,999	3,667,826		0	83,543	3,751,369	-

Schedule of Wastewater Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Royal Waterworks, Inc.

Docket No. 20230081-WS

Historical Test Year Ending May 31, 2023

Historical & Pro Forma

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used and useful amounts by account.

Schedule: A-6

Page: 1

Preparer: W T Rendell

Recap Schedules: A-2,A-4

Line	Acct	(1) No.	(2) Account Name	(3) Prior Year 05/31/22	(4) Test Year End 05/31/23	(5) Average Balance	(6) (7) Non-Used & Useful		(8) Pro Forma Plant	(9) Pro Forma YE	(10) Non-U&U Proforma
							%	Balance			
1			INTANGIBLE PLANT								
2	351.1		Organization	4,862	4,862	4,862	0.00%	0			
3	352.1		Franchises	0	0	0	0.00%	0			
4	389.1		Other Plant & Misc. Equipment	0	0	0	0.00%	0			
5			COLLECTION PLANT								
6	353.2		Land & Land Rights	71,802	71,802	71,802	0.00%	0		71,802	
7	354.2		Structures & Improvements	0	0	0	0.00%	0			
8	355.2		Power Generation Equipment	37,368	37,368	37,368		0		37,368	
9	360.2		Collection Wastewaters - Force	123,981	123,981	123,981	0.00%	0		123,981	
10	361.2		Collection Wastewaters - Gravity	1,007,571	1,007,571	1,007,571	0.00%	0		1,007,571	
11	362.2		Special Collecting Structures	0	0	0		0			
12	363.2		Services to Customers	0	0	0	0.00%	0			
13	364.2		Flow Measuring Devices	81,227	81,227	81,227	0.00%	0		81,227	
14	365.2		Flow Measuring Installations	0	0	0	0.00%	0			
15	389.2		Other Plant & Misc. Equipment	0	0	0	0.00%	0			
16			SYSTEM PUMPING PLANT								
17	353.3		Land & Land Rights	0	0	0	0.00%	0			
18	354.3		Structures & Improvements	0	0	0	0.00%	0			
19	355.3		Power Generation Equipment	0	0	0	0.00%	0			
20	370.3		Receiving Wells	5,808	5,808	5,808	0.00%	0		5,808	
21	371.3		Pumping Equipment	296,874	309,995	303,434	0.00%	0	10,065	313,499	
22	389.3		Other Plant & Misc. Equipment	0	0	0	0.00%	0			
23			TREATMENT AND DISPOSAL PLANT								
24	353.4		Land & Land Rights	0	0	0	0.00%	0			
25	354.4		Structures & Improvements	0	0	0	0.00%	0			
26	355.4		Power Generation Equipment	0	0	0	0.00%	0			
27	380.4		Treatment & Disposal Equipment	0	0	0	0.00%	0			
28	381.4		Plant Wastewaters	0	0	0	0.00%	0			
29	382.4		Outfall Wastewater Lines	0	0	0	0.00%	0			
30	389.4		Other Plant & Misc. Equipment	121,758	121,758	121,758	0.00%	0		121,758	
31			RECLAIMED WATER TREATMENT PLANT								
32	353.5		Land & Land Rights	0	0	0	0.00%	0			
33	354.5		Structures & Improvements	146,547	150,397	148,472	0.00%	0		148,472	
34	355.5		Power Generation Equipment	0	0	0	0.00%	0			
35	371.5		Pumping Equipment	0	0	0	0.00%	0			
36	374.5		Reuse Distribution Reservoirs	0	0	0	0.00%	0			
37	380.5		Treatment & Disposal Equipment	0	0	0	0.00%	0			
38	381.5		Plant Wastewaters	0	0	0	0.00%	0			
39	389.5		Other Plant & Misc. Equipment	0	0	0	0.00%	0			
40			RECLAIMED WATER DISTRIBUTION PLANT								
41	352.6		Franchises	0	0	0	0.00%	0			
42	353.6		Land & Land Rights	0	0	0	0.00%	0			
43	354.6		Structures & Improvements	0	0	0	0.00%	0			
44	355.6		Power Generation Equipment	0	0	0	0.00%	0			
45	366.6		Reuse Services	0	0	0	0.00%	0			
46	367.6		Reuse Meters & Meter Installations	0	0	0	0.00%	0			
47	371.6		Pumping Equipment	0	0	0	0.00%	0			
48	375.6		Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0			
49	389.6		Other Plant & Misc. Equipment	0	0	0	0.00%	0			
50			GENERAL PLANT								
51	353.7		Land & Land Rights	0	0	0	0.00%	0			
52	354.7		Structures & Improvements	0	0	0	0.00%	0			
53	390.7		Office Furniture & Equipment	11,276	11,276	11,276	0.00%	0		11,276	
54	390.71		Computer Equipment	0	0	0	0.00%	0			
55	391.7		Transportation Equipment	13,029	13,029	13,029	0.00%	0		13,029	
56	392.7		Stores Equipment	0	0	0	0.00%	0			
57	393.7		Tools, Shop & Garage Equipment	22,947	22,947	22,947	0.00%	0		22,947	
58	394.7		Laboratory Equipment	26,858	26,858	26,858	0.00%	0		26,858	
59	395.7		Power Operated Equipment	0	0	0	0.00%	0			
60	396.7		Communication Equipment	0	0	0	0.00%	0			
61	397.7		Miscellaneous Equipment	11,197	11,197	11,197	0.00%	0		11,197	
62	398.7		Other Tangible Plant	0	0	0	0.00%	0			
63	TOTAL			1,983,105	2,000,077	1,991,591		0	10,065	1,996,794	0

**PG. 10 Non-Used and Useful Plant - Summary**

**Florida Public Service Commission**

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: A-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a summary of the items included in non-used and useful plant for the year.  
 Provide additional support schedules, if necessary.

Line No.	Description	(1)	(2)	(3)	(4)	(5)
			Average Amount per Books	Utility Adjustments	Adjusted Balance	Supporting Schedules
<b>Water</b>						
1	Plant in Service		0	0	0	A-5
2	Land		0	0	0	A-5
3	Less: Accumulated Depreciation		0	0	0	A-9
4	Acquisition Adjustment		0	0	0	A-14
5	Accumulated Amort. of Acqui Adj		0	0	0	A-16
6	Other (Explain)			0		
7	<b>TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	
<b>Wastewater</b>						
8	Plant in Service		0	0	0	A-6
9	Land		0	0	0	A-6
10	Less: Accumulated Depreciation		0	0	0	A-10
11	Acquisition Adjustment		0	0	0	A-12
12	Accumulated Amort. of Acqui Adj		0	0	0	A-14
13	Other (Explain)			0		
14	<b>TOTAL</b>		<u>0</u>	<u>0</u>	<u>0</u>	

Supporting Schedules: A-5,A-6,A-9,A-10  
 Recap Schedules: A-1,A-2

**PG. 11** Schedule of Water and Wastewater Accumulated Depreciation Annual Balances Subsequent to Last Established Rate Base Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: A-8  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the annual balance of accumulated depreciation, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	(1) Description	(2) Water Year End Balance	(3) Wastewater Year End Balance
<b>The balances for this system begin July 1, 2019 in accordance with Order No. PSC-2021-0114-PAA-WS.</b>			
1	07/31/2019 Balance	2,522,361	1,477,403
2	Additions- August - December 2019	34,656	19,128
3	Retirements	(9,732)	
4	Adjustments		
5	12/31/2019 Balance	<u>2,547,285</u>	<u>1,496,531</u>
6			
7	2020		
8	Additions	71,900	47,920
9	Retirements	(16,308)	
10	Adjustments		
11	12/31/2020 Balance	<u>2,602,877</u>	<u>1,544,450</u>
12			
13	2021		
14	Additions	64,984	47,972
15	Retirements		(3,119)
16	Adjustments		
17	12/31/2021 Balance	<u>2,667,860</u>	<u>1,589,303</u>
18			
19	2022		
20	Additions	84,123	43,252
21	Retirements	(7,140)	(1,615)
22	Adjustments		
23	12/31/2022 Balance	<u>2,744,844</u>	<u>1,630,940</u>
24			
25	2023		
26	Additions	42,415	19,159
27	Retirements	(1,829)	(5,674)
28	Adjustments		
29	05/31/2023 Balance	<u>2,785,429</u>	<u>1,644,425</u>

Supporting Schedules: A-9,A-10  
 Recap Schedules: A-18

Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

Test Year Average balance  
 Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule A-9  
 Page: 1  
 Preparer: W T Rendell  
 Recap Schedules: A-1,A-8

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts.

Line	Acct	(1) No.	(2) Account Name	(3) (4) (5)			(6) (7)		(8) Pro Forma Plant Adjustment	(9) (10) (11)		(12) (13)	
				Prior Year 05/31/22	Test Year End 05/31/23	Average Balance	Non-Used & Useful %			Balance	Pro Forma Adjustments Depreciation Amount %		Non-Used & Useful Amount (FYI) %
1	INTANGIBLE PLANT			0	0	0	0.00%	0		0	0.00%	0	2.50%
2	301.1	Organization		0						1,335	0.00%	0	2.50%
3	302.1	Franchises		1,175	1,494	1,335	0.00%	0		0	0.00%	0	5.56%
4	339.1	Other Plant & Misc. Equipment		0	0	0	0.00%	0		0	0.00%	0	
5	SOURCE OF SUPPLY & PUMPING PLANT			0	0	0	0.00%	0		0	0.00%	0	0.00%
6	303.2	Land & Land Rights		0	0	0	0.00%	0		0	0.00%	0	3.33%
7	304.2	Structures & Improvements		0	0	0	0.00%	0		0	0.00%	0	2.00%
8	305.2	Collect. & Impound Reservoirs		0	0	0	0.00%	0		0	0.00%	0	2.50%
9	306.2	Lake, River & Other Intakes		0	0	0	0.00%	0		0	0.00%	0	3.33%
10	307.2	Wells & Springs		23,883	23,683	23,683	0.00%	0		23,683	0.00%	0	2.50%
11	308.2	Infiltration Galleries & Tunnels		0	0	0	0.00%	0		0	0.00%	0	2.88%
12	309.2	Supply Mains		50,490	51,977	51,233	0.00%	4,600	66	51,299	0.00%	0	5.00%
13	310.2	Power Generation Equipment		9,341	10,072	9,707	0.00%	7,000	175	9,882	0.00%	0	5.00%
14	311.2	Pumping Equipment		742,604	765,168	753,886	0.00%	0		753,886	0.00%	0	5.56%
15	339.2	Other Plant & Misc. Equipment		0	0	0	0.00%	0		0	0.00%	0	
16	WATER TREATMENT PLANT			0	0	0	0.00%	0		0	0.00%	0	0.00%
17	303.3	Land & Land Rights		0	0	0	0.00%	0		0	0.00%	0	3.13%
18	304.3	Structures & Improvements		453,159	465,786	459,473	0.00%	22,443	351	459,824	0.00%	0	5.00%
19	311.3	Pumping Equipment		0	0	0	0.00%	0		0	0.00%	0	4.55%
20	320.3	Water Treatment Equipment		75,491	89,492	82,491	0.00%	49,500	1,125	83,616	0.00%	0	5.56%
21	339.3	Other Plant & Misc. Equipment		0	0	0	0.00%	0		0	0.00%	0	
22	TRANSMISSION & DISTRIBUTION PLANT			0	0	0	0.00%	0		0	0.00%	0	0.00%
23	303.4	Land & Land Rights		0	0	0	0.00%	0		0	0.00%	0	3.13%
24	304.4	Structures & Improvements		0	0	0	0.00%	0		0	0.00%	0	5.00%
25	311.4	Pumping Equipment		0	0	0	0.00%	0		9,100	0.00%	0	2.86%
26	330.4	Dist. Reservoirs & Standpipes		9,100	9,100	9,100	0.00%	0		646,727	0.00%	0	2.33%
27	331.4	Transm. & Distribution Mains		634,964	658,489	646,727	0.00%	0		144,817	0.00%	0	2.50%
28	333.4	Services		142,701	146,932	144,817	0.00%	0		340,814	0.00%	0	5.00%
29	334.4	Meters & Meter Installations		340,973	340,655	340,814	0.00%	0		52,251	0.00%	0	2.22%
30	335.4	Hydrants		51,481	53,022	52,251	0.00%	0		0	0.00%	0	6.67%
31	336.4	Backflow Prevention		0	0	0	0.00%	0		55,194	0.00%	0	4.00%
32	339.4	Other Plant & Misc. Equipment		53,936	56,453	55,194	0.00%	0		0	0.00%	0	0.00%
33	GENERAL PLANT			0	0	0	0.00%	0		273	0.00%	0	2.50%
34	303.5	Land & Land Rights		228	319	273	0.00%	0		11,720	0.00%	0	6.67%
35	304.5	Structures & Improvements		11,748	11,693	11,720	0.00%	0		0	0.00%	0	16.67%
36	340.5	Office Furniture & Equipment		0	0	0	0.00%	0		13,029	0.00%	0	16.67%
37	340.51	Computer Equipment		13,029	13,029	13,029	0.00%	0		0	0.00%	0	5.56%
38	341.5	Transportation Equipment		0	0	0	0.00%	0		10,397	0.00%	0	6.25%
39	342.5	Stores Equipment		10,424	10,370	10,397	0.00%	0		5,871	0.00%	0	6.67%
40	343.5	Tools, Shop & Garage Equipment		5,887	5,856	5,871	0.00%	0		0	0.00%	0	8.33%
41	344.5	Laboratory Equipment		0	0	0	0.00%	0		1,909	0.00%	0	10.00%
42	345.5	Power Operated Equipment		1,514	2,305	1,909	0.00%	0		25,715	0.00%	0	6.67%
43	346.5	Communication Equipment		25,779	25,650	25,715	0.00%	0		43,883	0.00%	0	10.00%
44	347.5	Miscellaneous Equipment		43,883	43,883	43,883	0.00%	0		0	0.00%	0	
45	348.5	Other Tangible Plant											
46	TOTAL			2,701,591	2,785,429	2,743,510		0	83,543	1,716	2,745,226		0



Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts.

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6) (7) (8)			Depr Rates		
							Pro Forma Adjustments					
No.	No.	Prior Year 05/31/22	Test Year Enc 05/31/23	Average Balance	Non-Used & Useful %	Non-Used & Useful Balance	Pro Forma Plant Adjustment	Depreciation Amount	Non-Used & Useful Amount	%	Amount	(FY)
1	INTANGIBLE PLANT											
2	351.1 Organization	284	405	344	0.00%	0			344	0.00%	0	2.50%
3	352.1 Franchises	0	0	0	0.00%	0		0	0	0.00%	0	2.50%
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
5	COLLECTION PLANT											
6	353.2 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
7	354.2 Structures & Improvements	0	0	0	0.00%	0		0	0	0.00%	0	3.13%
8	355.2 Power Generation Equipment	24,125	25,994	25,059	0.00%	0		25,059	0.00%	0.00%	0	5.00%
9	360.2 Collection Wastewaters - Force	123,981	124,010	123,996	0.00%	0		123,996	0.00%	0.00%	0	3.33%
10	361.2 Collection Wastewaters - Gravity	789,972	812,363	801,168	0.00%	0		801,168	0.00%	0.00%	0	2.22%
11	362.2 Special Collecting Structures	0	0	0	0.00%	0		0	0	0.00%	0	2.50%
12	363.2 Services to Customers	0	0	0	0.00%	0		0	0	0.00%	0	2.63%
13	364.2 Flow Measuring Devices	81,227	81,227	81,227	0.00%	0		81,227	0.00%	0.00%	0	20.00%
14	365.2 Flow Measuring Installations	0	0	0	0.00%	0		0	0	0.00%	0	2.63%
15	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
16	SYSTEM PUMPING PLANT											
17	353.3 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
18	354.3 Structures & Improvements	0	0	0	0.00%	0		0	0	0.00%	0	3.13%
19	355.3 Power Generation Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.00%
20	370.3 Receiving Wells	2	21	11	0.00%	0		11	0.00%	0.00%	0	3.33%
21	371.3 Pumping Equipment	261,018	271,977	266,498	0.00%	0	10,065	280	266,777	0.00%	0	5.56%
22	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
23	TREATMENT AND DISPOSAL PLANT											
24	353.4 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
25	354.4 Structures & Improvements	116,698	121,363	119,031	0.00%	0		119,031	0.00%	0.00%	0	3.13%
26	355.4 Power Generation Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.00%
27	380.4 Treatment & Disposal Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
28	381.4 Plant Wastewaters	0	0	0	0.00%	0		0	0	0.00%	0	2.86%
29	382.4 Outfall Wastewater Lines	0	0	0	0.00%	0		0	0	0.00%	0	3.33%
30	389.4 Other Plant & Misc. Equipment	121,758	121,758	121,758	0.00%	0		121,758	0.00%	0.00%	0	5.56%
31	RECLAIMED WATER TREATMENT PLANT											
32	353.5 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
33	354.5 Structures & Improvements	0	0	0	0.00%	0		0	0	0.00%	0	3.13%
34	355.5 Power Generation Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.00%
35	371.5 Pumping Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
36	374.5 Reuse Distribution Reservoirs	0	0	0	0.00%	0		0	0	0.00%	0	2.70%
37	380.5 Treatment & Disposal Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
38	381.5 Plant Wastewaters	0	0	0	0.00%	0		0	0	0.00%	0	2.86%
39	389.5 Other Plant & Misc. Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
40	RECLAIMED WATER DISTRIBUTION PLANT											
41	352.6 Franchises	0	0	0	0.00%	0		0	0	0.00%	0	2.50%
42	353.6 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
43	354.6 Structures & Improvements	0	0	0	0.00%	0		0	0	0.00%	0	3.13%
44	355.6 Power Generation Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.00%
45	366.6 Reuse Services	0	0	0	0.00%	0		0	0	0.00%	0	2.50%
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0		0	0	0.00%	0	5.00%
47	371.6 Pumping Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0		0	0	0.00%	0	2.33%
49	389.6 Other Plant & Misc. Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
50	GENERAL PLANT											
51	353.7 Land & Land Rights	0	0	0	0.00%	0		0	0	0.00%	0	0.00%
52	354.7 Structures & Improvements	0	0	0	0.00%	0		0	0	0.00%	0	2.50%
53	390.7 Office Furniture & Equipment	11,276	11,276	11,276	0.00%	0		11,276	0.00%	0.00%	0	6.67%
54	390.71 Computer Equipment	0	0	0	0.00%	0		0	0	0.00%	0	16.67%
55	391.7 Transportation Equipment	13,029	13,029	13,029	0.00%	0		13,029	0.00%	0.00%	0	16.67%
56	392.7 Stores Equipment	0	0	0	0.00%	0		0	0	0.00%	0	5.56%
57	393.7 Tools, Shop & Garage Equipment	22,947	22,947	22,947	0.00%	0		22,947	0.00%	0.00%	0	6.25%
58	394.7 Laboratory Equipment	26,858	26,858	26,858	0.00%	0		26,858	0.00%	0.00%	0	6.67%
59	395.7 Power Operated Equipment	0	0	0	0.00%	0		0	0	0.00%	0	8.33%
60	396.7 Communication Equipment	0	0	0	0.00%	0		0	0	0.00%	0	10.00%
61	397.7 Miscellaneous Equipment	2,085	11,197	6,641	0.00%	0		6,641	0.00%	0.00%	0	6.67%
62	398.7 Other Tangible Plant	11,197	0	5,599	0.00%	0		5,599	0.00%	0.00%	0	10.00%
63	TOTAL	1,606,457	1,644,425	1,625,441		0	10,065	280	1,625,721		0	

**PG. 14** Schedule of Water and Wastewater Contributions in Aid of Constr Florida Public Service Commission  
Annual Balances Subsequent to Last Established Rate Base

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: A-11  
Page: 1  
Preparer: W T Rendell

Explanation: Provide the annual balance of contributions in aid of construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2) Water Year End Balance	(3) Wastewater Year End Balance
<b>The balances for this system begin July 1, 2019 in accordance with Order No. PSC-2021-0114-PAA-WS.</b>			
1	07/31/2019 Balance	571,643	238,921
2	Additions- August - December 2019	2,554	
3	Retirements		
4	Adjustments		
5	12/31/2019 Balance	<u>574,197</u>	
6			
7	2020		
8	Additions		
9	Retirements		
10	Adjustments		
11	12/31/2020 Balance	<u>574,197</u>	<u>238,921</u>
12			
13	2021		
14	Additions	1,676	
15	Retirements		
16	Adjustments		
17	12/31/2021 Balance	<u>575,873</u>	<u>238,921</u>
18			
19	2022		
20	Additions		
21	Retirements		
22	Adjustments	(750)	
23	12/31/2022 Balance	<u>575,123</u>	<u>238,921</u>
24			
25	2023		
26	Additions		
27	Retirements		
28	Adjustments		
29	05/31/2023 Balance	<u>575,123</u>	<u>238,921</u>

Supporting Schedules: A-12  
Recap Schedules: A-19

Test Year Average balance  
 Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: A-12  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year.  
 If a projected year is employed, provide breakdown for base year and intermediate year also.

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Description	Prior Year 05/31/23	Test Year End 05/31/23	Average Balance	Non-Used & Useful		
						%	Balance	
1		<b>WATER</b>						
2		Cash CIAC:						
3	271.1	CIAC from Order No. PSC-2021-0114	571,643	571,643	571,643	0.00%	0	
4	271.1	Plant Capacity Fees	0	0	0	0.00%	0	
	271.1	Main Extension Charge	0	0	0	0.00%	0	
5	271.1	Meter Fees	4,230	4,230	4,230	0.00%	0	
6	271.1	Service Installation Fees	0	0	0	0.00%	0	
7	271.1	Hydrant Deposit Erroneous Booked	(750)	(750)	(750)	0.00%	0	
8		Total Cash CIAC	575,123	575,123	575,123		0	
9								
10		Property CIAC:						
11	330	Dist Reservoirs & Standpipes	0	0	0	0.00%	0	
12	331	T&D Mains	0	0	0	0.00%	0	
13	333	Services	0	0	0	0.00%	0	
14	334	Meters/Meter Installation	0	0	0	0.00%	0	
15	335	Hydrants	0	0	0	0.00%	0	
16		Total Property CIAC	0	0	0		0	
17								
18		Total Water CIAC	575,123	575,123	575,123		0	
19								
20		<b>Wastewater</b>						
21		Cash CIAC:						
22	271.2	CIAC from Order No. PSC-2021-0114	238,921	238,921	238,921	0.00%	0	
23	271.2	Plant Capacity Fees	0	0	0	0.00%	0	
24	271.2	Main Extension Charge	0	0	0	0.00%	0	
25	271.2	Service Installation Fees	0	0	0	0.00%	0	
26		Total Cash CIAC	238,921	238,921	238,921		0	
27								
28		Property CIAC:						
29	354	Structures & Improvements	0	0	0	0.00%	0	
30	360	Collection Wastewaters- Force	0	0	0	0.00%	0	
31	361	Collection Wastewaters- Gravity	0	0	0	0.00%	0	
32	363	Services to Customers	0	0	0	0.00%	0	
33	370	Lift Stations	0	0	0	0.00%	0	
34	371	Pumping Equipment	0	0	0	0.00%	0	
35	366	Reuse Services	0	0	0	0.00%	0	
36	375	Reuse Transmission & Dist Mains	0	0	0	0.00%	0	
37	389	Other Plant Misc Equip	0	0	0	0.00%	0	
38		Total Property CIAC	0	0	0		0	
39								
40		Total Wastewater CIAC	238,921	238,921	238,921		0	

Recap Schedules: A-1,A-2,A-11

**Schedule of Water and Wastewater Accumulated Amortization of Florida Public Service Commission Annual Balances Subsequent to Last Established Rate Base**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: A-13  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	(1) Description	(2) Water Year End Balance	(3) Wastewater Year End Balance
<b>The balances for this system begin July 1, 2019 in accordance with Order No. PSC-2021-0114-PAA-WS.</b>			
1	07/31/2019 Balance	571,643	238,921
2	Additions- August - December 2019	21	2,948
3	Retirements		
4	Adjustments		
5	12/31/2019 Balance	<u>571,664</u>	<u>241,869</u>
6			
7	2020	54	1,474
8	Additions		
9	Retirements		(4,422)
10	Adjustments		
11	12/31/2020 Balance	<u>571,718</u>	<u>238,921</u>
12			
13	2021	63	0
14	Additions	0	0
15	Retirements		0
16	Adjustments		
17	12/31/2021 Balance	<u>571,781</u>	<u>238,921</u>
18			
19	2022	82	0
20	Additions	0	0
21	Retirements		0
22	Adjustments		
23	12/31/2021 Balance	<u>571,864</u>	<u>238,921</u>
24			
25	2023	26	
26	Additions		
27	Retirements		
28	Adjustments		
29	05/31/2023 Balance	<u>571,889</u>	<u>238,921</u>

Supporting Schedules: A-14  
 Recap Schedules: A-19

Explanation: Provide the ending balances and average of Accumulated Amortization of CIAC by classification, if possible, for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	Acct No.	Description	(1)	(2)	(3)	(4)	(5)
			Prior Year 05/31/22	Test Year End 05/31/23	Average Balance	Non-Used & Useful %	Useful Balance
1		<b>WATER</b>					
2		Cash					
3	272.1	CIAC from Order No. PSC-2021-C	571,643	571,643	571,643	0.00%	0
4	272.1	Additions through 12/31/2020	75	75	75	0.00%	0
5	272.1	Additions through 2021	63	63	63	0.00%	0
6	272.1	Additions through 2022	37	82	60	0.00%	0
		Additions through 3/2023		26	13	0.00%	0
7		Total Cash	571,817	571,889	571,853		0
8							
9		Property					
10	330	Dist Reservoirs & Standpipes	0	0	0	0.00%	0
11	331	T&D Mains	0	0	0	0.00%	0
12	333	Services	0	0	0	0.00%	0
13	334	Meters/Meter Installation	0	0	0	0.00%	0
14	335	Hydrants	0	0	0	0.00%	0
15		Total Property	0	0	0		0
16		Total Water	571,817	571,889	571,853		0
17							
18		<b>Wastewater</b>					
19		Cash					
20							
21	272.2	CIAC from Order No. PSC-2021-C	238,921	238,921	238,921	0.00%	0
22	272.2	Additions through 12/31/2020	0	0	0	0.00%	0
23	272.2	Additions through 2022	0	0	0	0.00%	0
24			0	0	0	0.00%	0
25		Total Cash	238,921	238,921	238,921		0
26							
27		Property					
28	354	Structures & Improvements	0	0	0	0.00%	0
29	360	Collection Wastewaters- Force	0	0	0	0.00%	0
30	361	Collection Wastewaters- Gravity	0	0	0	0.00%	0
31	363	Services to Customers	0	0	0	0.00%	0
32	370	Lift Stations	0	0	0	0.00%	0
33	371	Pumping Equipment	0	0	0	0.00%	0
34	366	Reuse Services	0	0	0	0.00%	0
35	375	Reuse Transmission & Dist Mains	0	0	0	0.00%	0
36	389	Other Plant Misc Equip	0	0	0	0.00%	0
37		Total Property	0	0	0		0
38		Total Wastewater	238,921	238,921	238,921		0
39							

Recap Schedules: A-1,A-2,A-13

**PG. 18** Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: A-15  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

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<u>Year</u>	<u>Water Rate</u>	<u>Wastewater Rate</u>
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No AFUDC rate has been set for this utility.

**PG. 19** Schedule of Water and Wastewater Advances for Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: A-16  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide the annual balance of Advances For Construction, for water and wastewater separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

	(1)	(2)	(3)
Line No.	Description	Water Year End Balance	Wastewater Year End Balance

**Not Applicable. Advances For Construction are not being and have not been collected.**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: A-17  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method.  
 This is calculated by taking the balance of O&M expenses divided by 8.

Line No.	(1)	(2)	(3)	(4)
		Water	Wastewater	
1	Final Rates - 12/31/2021			
2	per Books O&M Expense (from B-5,6)	546,552	549,526	
3	1/8th O&M Expense	68,319	68,691	
4	Adjustments from B-3*1/8th	2,786	21,222	
5	Adjusted Working Capital	71,105	89,913	
6				
7	Interim Rates - 12/31/2021			
8	per Books O&M Expense (from B-5,6)	546,552	549,526	
9	1/8th O&M Expense	68,319	68,691	
10	Adjustments from B-3*1/8th			
11	Adjusted Working Capital	68,319	68,691	
12				



Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: A-18  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate, if not already

Line No.	(1) ASSETS	(2) Prior Year 5/31/2022	(3) Test Year 5/31/2023	(4) Simple Average
1	Utility Plant	5,606,758	5,712,144	5,659,451
2	Utility Plant Acquisition Adjstmnt	807,513	807,513	807,513
3	Accum Amort Util Plant Acq Adj	(76,979)	(131,318)	(104,148)
4	Construction Work in Progress	-	-	-
5	Plant Held for Future Use	-	-	-
6				
7	GROSS UTILITY PLANT	6,337,292	6,388,339	6,362,816
8				
9	Less: Accumulated Depreciation	(4,310,009)	(4,429,854)	(4,369,932)
10				
11	NET UTILITY PLANT	2,027,283	1,958,485	1,992,884
12				
13	OTHER PHYSICAL PROPERTY	-	-	-
14				
15	Cash	441,464	548,661	495,062
16	Accounts Receivable Customer	274,971	144,893	209,932
17	Allowance for Bad Debts	(30,697)	(10,979)	(20,838)
18	Accounts Receivable Affiliates	-	-	-
19	Notes Rec. Affiliates	-	-	-
20	Temporary Investments	-	-	-
21	Materials & Supplies	-	-	-
22	Unbilled Revenue	71,916	84,658	78,287
23	Prepayments	9,823	10,535	10,179
24	Other Current Assets	-	-	-
25				
26	TOTAL CURRENT ASSETS	767,476	777,768	772,622
27				
28	Unamortized Debt Discount & Exp.	-	-	-
29	Prelim Survey & Investigation Chgs	-	-	-
30	RWIP	-	-	-
31	Deferred Rate Case Expense	-	-	-
32	Regulatory Assets	-	-	-
	Other Deferred Db-Misc	-	-	-
	Other Deferred Db-Susp Amortiz	-	-	-
33	Other Deferred Debits	-	-	-
34				
35	TOTAL DEFERRED DEBITS	-	-	-
36				
37	TOTAL ASSETS	2,794,759	2,736,253	2,765,506

**PG. 22** Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: A-19  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate, if not already shown.

Line No.	(1) Liabilities	(2) Prior Year 5/31/2022	(3) Test Year 12/31/2022	(4) Simple Average
1	Common Stock Issued	900,000	900,000	900,000
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	308,108	308,108	308,108
4	Retained Earnings	121,605	107,065	114,335
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	1,329,713	1,315,173	1,322,443
8				
9	TOTAL LONG TERM DEBT	1,157,226	1,078,986	1,118,106
10				
11	Accounts Payable	52,437	13,984	33,211
12	Accts & Int. Payable-Assoc Cos	-	-	-
13	Customer Deposits	6,360	9,899	8,129
14	Accrued Taxes	21,436	21,423	21,430
15	Purchased Wastewater	29,910	29,910	29,910
16	Coral Springs Tax	5,801	12,793	9,297
17	Misc. Accrued Liabilities - Accounting	1,167	1,567	1,367
18	Misc. Accrued Liabilities - Legal	1,167	1,567	1,367
19	Misc. Accrued Liabilities - RAFs	25,235	28,716	26,976
20	Misc. Accrued Liabilities - Officer Salaries	161,000	219,000	190,000
21				
22	TOTAL CURRENT & ACC LIABILITIES	304,514	338,860	321,687
23				
24	OTH. DEF. CREDITS & OPER. RESERVES	-	-	-
25				
26	Contributions in Aid of Construction	814,044	814,044	814,044
27	Less: Accum Amort of CIAC	(810,738)	(810,810)	(810,774)
28	Accumulated Deferred Income Taxes-FIT	-	-	-
29	Accumulated Deferred Income Taxes-SIT	-	-	-
30	Other Non-Current Liabilities	-	-	-
31				
32	TOTAL CIAC & DEF. TAXES	3,306	3,235	3,270
33				
34	TOTAL EQUITY CAPITAL & LIABILITIES	2,794,759	2,736,253	2,765,506

**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES B**

**NET OPERATING INCOME**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: B-1  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedules
1	OPERATING REVENUES	734,186	36,119	770,305	34,664	804,969	B-4, E-2
2	Operation & Maintenance	546,552	22,287	568,839	0	568,839	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	91,994	1,716	93,711	0	93,711	B-13, B-3
4	Amortization - Acquis Adjust	35,305	(35,305)	0	0	0	B-3
5	Taxes Other Than Income	58,740	4,139	62,879	1,560	64,439	B-15, B-3
6	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
7	OPERATING EXPENSES	732,592	(7,163)	725,429	1,560	726,989	
8	NET OPERATING INCOME	1,594	43,281	44,876	33,104	77,980	
9	RATE BASE	1,357,174	(283,197)	1,073,977		1,073,977	A-1
10	RATE OF RETURN	0.12%		4.18%		7.26%	

**PG. 24** Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical & Pro Forma

Schedule: B-2  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedules
1	OPERATING REVENUES	761,470	(9,543)	751,928	110,498	862,426	B-4, E-2
2	Operation & Maintenance	549,526	169,775	719,302	0	719,302	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	43,641	280	43,921	0	43,921	B-14, B-3
4	Amortization - Acquis Adjust	19,033	(19,033)	0	0	0	B-3
5	Taxes Other Than Income	59,968	438	60,406	4,972	65,378	B-15, B-3
6	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
7	OPERATING EXPENSES	672,169	151,460	823,629	4,972	828,601	
8	NET OPERATING INCOME	89,301	(161,002)	(71,701)	105,526	33,825	
9	RATE BASE	606,216	(140,369)	465,848		465,848	A-2
10	RATE OF RETURN	14.73%		-15.39%		7.26%	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-3  
 Page: 1 of 3  
 Preparer: W T Rendell

Historical [ X ] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Test Year Water	(6) Test Year Wastewater	(7) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS</b>					
2	A	<b>REVENUES</b>					
3		Adjustment to Calculated Revenues			36,119	(9,543)	E-2w / E-2s
4							
5		<b>TOTAL REVENUE ADJUSTMENTS</b>			<u>36,119</u>	<u>(9,543)</u>	
6							
7	B	<b>OPERATIONS &amp; MAINTENANCE</b>					B-5, B-6
8							
9	615/715	<b>US WATER CONTRACT INDEX</b>					
10		Adjustment for Index			21,773	11,756	B-5, B-6
11		Total Adjustments			<u>21,773</u>	<u>11,756</u>	
12							
13	618/718	<b>Lime Removal from PONDS</b>					
14		removal of lime			0	60,000	
15		Total Adjustments			<u>0</u>	<u>60,000</u>	
16							
17	657/757	<b>Purchased Wastewater</b>					
18		Annualized Purchase Wastewater Increase			0	67,260	
19		Total Adjustments			<u>0</u>	<u>67,260</u>	
20		<b>Insurance Increase</b>			5,000	5,000	
21	670/770	<b>Bad Debt Expense</b>					
22		Adjustment to Zero Out			(5,282)	25,000	
23		Total Adjustments			<u>(5,282)</u>	<u>25,000</u>	
24							
25	666/766	<b>Req. Comm. Exp. - Rate Case Amort.</b>					
26		Req. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		797	759	
27		Total Adjustments			<u>797</u>	<u>759</u>	
28							
29					<u>22,287</u>	<u>169,775</u>	
30		<b>TOTAL O&amp;M ADJUSTMENTS</b>					

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Schedule Year Ended: 12/31/07  
 Historical [ X ] Projected [ ]

Schedule: B-3  
 Page: 2 of 3  
 Preparer: W T Rendell

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1)	(2)	(3)	(4) Base Total	(5) Test Year Water	(6) Test Year Wastewater	(7) Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS, continued					
2							B-13, B-14
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)			0	0	B-13, B-14
4		Reduction for NU&U (on B-13, B-14)			1,716	280	
		Pro Forma Depreciation - net of non used and useful			0	0	
					<u>1,716</u>	<u>280</u>	
5		TOTAL DEPRECIATION ADJUSTMENTS					
6							
7	D	AMORTIZATION			(35,305)	(19,033)	
8	407400	Removal of Acquisition Adjustment Amortization			0		
9		Reduction for NU&U			<u>(35,305)</u>	<u>(19,033)</u>	
10		TOTAL AMORTIZATION ADJUSTMENTS					
11							B-15
12	E	TAXES OTHER THAN INCOME TAX					
13	408206	Regulatory Assessment Fees			770,305	751,928	B-1, B-2
14			RAF Rate: 4.50%		34,664	33,837	
15		RAF on Adjusted Rev			33,038	34,266	B-15
16		RAF Per Books			<u>1,625</u>	<u>(429)</u>	
17		RAF Adjustmnet					
18							
19	408110	Property Tax			2,513	868	
20		Property Tax on Pro Forma Plant			<u>2,513</u>	<u>868</u>	
21					0.00%	0.00%	A-5, A-6
22			NU&U % of Tangible Plant		0	0	
23		Less NU&U Portion of Property Taxes			<u>2,513</u>	<u>868</u>	
24		Test Year Taxes on U&U Portion			<u>2,513</u>	<u>868</u>	
25		Property Tax Adjustment					
26					<u>4,139</u>	<u>438</u>	
27		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS					
28					0	0	
29					<u>(7,163)</u>	<u>151,460</u>	
30		TOTAL TEST YEAR EXPENSE ADJUSTMENTS					
31							

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Schedule Year Ended: 12/31/07  
 Historical  Projected

Schedule: B-3  
 Page: 3 of 3  
 Preparer: W T Rendell

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Wastewater	(7) Supporting Schedules
1		<b>UTILITY PRO FORMA ADJUSTMENTS</b>					
2		<b>OPERATION &amp; MAINTENANCE EXPENSE</b>					
3	670/770	Bad Debt Adjustment Due To Proposed Rate Increase			0	0	B-1, B-2
4		TOTAL O&M PRO FORMA ADJUSTMENTS			0	0	
5							
6		<b>TAXES OTHER THAN INCOME TAX</b>					
7		RAF on Revenue Adjustment @	4.500%		1,560	4,972	
8					1,560	4,972	
9		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			1,560	4,972	
10							



Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-4  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1,B-2

Historical [ X ] Projected [ ]

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered - or measured-commercial and provide an explanation.

Line No.	(1) WATER		(2)		(3) Wastewater		(4)
	Account No. and Description	Revenues			Account No. and Description	Revenues	
1	<b>WATER SALES</b>				<b>Wastewater SALES</b>		
2	460.1	Unmetered Water Revenue			521.1	Flat Rate - Residential	
3	461.1	Metered - Residential		288,375	521.2	Flat Rate - Commercial	
4	461.2	Metered - Commercial		436,642	521.3	Flat Rate - Industrial	
5	461.3	Metered - Industrial			521.4	Flat Rate - Public Authorities	
6	461.4	Metered - Public Authorities			521.5	Flat Rate - Multi-Family	
7	461.5	Metered - Multi-Family			521.6	Flat Rate - Other	
8	461.6	Metered - Other			522.1	Measured - Residential	196,862
9	462.1	Public Fire Protection			522.2	Measured - Commercial	564,608
10	462.2	Private Fire Protection		2,535	522.3	Measured - Industrial	
11	464.0	Other Sales - Public Authorities			522.4	Measured - Public Authorities	
12	465.0	Irrigation Customers			522.5	Measured - Multi-Family	
13	466.0	Sales for Resale			523.0	Other Sales - Public Authorities	
14	467.0	Interdepartmental Sales			524.0	Revenues From Other Systems	
15	475.0	Unbilled Revenues			525.0	Interdepartmental Sales	
16					526.0	Effluent	
17					527.0	Unbilled Revenues	
18					540.5	Flat Rate - Reuse	
19	TOTAL WATER SALES		<u>727,552</u>		TOTAL Wastewater SALES		<u>761,470</u>
20							
21	<b>OTHER WATER REVENUES</b>				<b>OTHER Wastewater REVENUES</b>		
22	470.0	Forfeited Discounts			531.0	Sale Of Sludge	
23	471.0	Misc. Service Revenues		6,635	532.0	Forfeited Discounts	
24	472.0	Rents From Water Property			534.0	Rents From Wastewater Property	
25	473.0	Interdepartmental Rents			535.0	Interdepartmental Rents	
26	469.00	Guaranteed Revenues		-	536.0	Other Wastewater Revenues	
27	TOTAL OTHER WATER REVENUES		<u>6,635</u>		TOTAL OTHER Wastewater REVENUES		<u>0</u>
28							
29	TOTAL WATER OPERATING REVENUES		<u>734,186</u>		TOTAL Wastewater OPERATING REVENUE		<u>761,470</u>

**PG. 29** Detail of Operation & Maintenance Expenses By Month - Water  
**SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M**

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023  
Historical [ X ] Projected [ ]

Schedule: B-5  
Page: 1 of 2  
Preparer: W T Rendell  
Recap Schedules: B-1

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	601	Salaries & Wages - Employees	0		0		0
2	603	Salaries & Wages - Officers	30,000	0	30,000	0	30,000
3	604	Employee Pensions & Benefits	0		0		0
4	610	Purchased Water	0		0	0	0
5	615	Purchased Power	43,117	0	43,117	0	43,117
6	616	Fuel for Purchased Power	0		0	0	0
7	618	Chemicals	72,541	0	72,541	0	72,541
8	620	Materials & Supplies	0		0	0	0
9	631	Contractual Services - Engineering	0		0	0	0
10	632	Contractual Services - Accounting	450		450	0	450
11	633	Contractual Services - Legal	350	0	350	0	350
12	634	Contractual Services - Mgmt. Fees	0		0	0	0
13	635	Contractual Services - Testing	0		0	0	0
14	636	Contractual Services - Other	374,916	21,773	396,688	0	396,688
15	641	Rental of Building/Real Prop.	0		0	0	0
16	642	Rental of Equipment	0		0	0	0
17	650	Transportation Expenses	0		0	0	0
18	656	Insurance - Vehicle	0		0	0	0
19	657	Insurance - General Liability	4,679	5,000	9,679	0	9,679
20	658	Insurance - Workman's Comp.	0		0	0	0
21	659	Insurance - Other	0		0	0	0
22	660	Advertising Expense	0		0	0	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	797	797	0	797
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
25	670	Bad Debt Expense	5,282	(5,282)	0	0	0
26	675	Miscellaneous Expense	15,218	0	15,218	0	15,218
27							
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>546,552</b>	<b>22,287</b>	<b>568,839</b>	<b>0</b>	<b>568,839</b>

**PG. 30** Detail of Operation & Maintenance Expenses By Month - Water  
 Total O&M Expenses by Month

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page: 2 of 2  
 Preparer: W T Rendell  
 Recap Schedules: B-1

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) Total
			Jun-2022	Jul-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Per Books Annual		
1	601	Salaries & Wages - Employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
2	603	Salaries & Wages - Officers	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
3	604	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
4	610	Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
5	615	Purchased Power	3,658	3,914	3,803	3,302	3,480	3,128	3,210	3,365	2,673	4,247	4,149	4,189	4,189	43,117	
6	616	Fuel for Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
7	618	Chemicals	9,455	12,018	316	-	-	11,830	-	-	-	18,182	-	20,739	-	-	72,541
8	620	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
9	631	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
10	632	Contractual Services - Accounting	17	17	17	17	17	17	17	17	267	17	17	17	17	17	450
11	633	Contractual Services - Legal	17	17	17	17	17	17	17	17	167	17	17	17	17	17	350
12	634	Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
13	635	Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
14	636	Contractual Services - Other	30,891	30,891	30,877	30,877	30,877	30,877	30,877	30,877	30,877	30,877	30,877	33,057	33,057	33,057	374,916
15	641	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
16	642	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
17	650	Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
18	656	Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
19	657	Insurance - General Liability	414	414	385	385	385	385	385	385	385	385	385	385	385	385	4,679
20	658	Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
21	659	Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
22	660	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
24	667	Reg. Comm. Exp. - Rate Case Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
25	670	Bad Debt Expense	(15,955)	(6,196)	-	25,239	422	303	340	1,081	(47)	(684)	370	410	410	5,282	
26	675	Miscellaneous Expense	877	3,813	1,251	1,525	1,533	1,020	846	923	762	535	847	1,285	1,285	15,218	
27																	
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>31,873</b>	<b>47,387</b>	<b>39,167</b>	<b>63,861</b>	<b>51,061</b>	<b>38,247</b>	<b>38,191</b>	<b>57,347</b>	<b>37,584</b>	<b>58,634</b>	<b>41,342</b>	<b>41,860</b>	<b>41,860</b>	<b>546,552</b>	

**PG. 31** Detail of Operation & Maintenance Expenses By Month - Wastewater  
**SUMMARY OF TOTAL ANNUAL UTILITY ADJUSTED WATER O & M**

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: B-6  
 Page: 1 of 2  
 Preparer: W T Rendell  
 Recap Schedules: B-2

Explanation: Provide a schedule of operation and maintenance expenses by primary account for the Test Year

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	0		0	0	0
2	703	Salaries & Wages - Officer	28,000	0	28,000	0	28,000
3	704	Employee Pensions & Benefits	0		0	0	0
4	710	Purchased Sewage Treatment	326,403	67,260	393,663	0	393,663
5	711	Sludge Removal Expense	0	60,000	60,000	0	60,000
6	715	Purchased Power	9,831	0	9,831	0	9,831
7	716	Fuel for Power Production	0		0	0	0
8	718	Chemicals	0		0	0	0
9	720	Materials & Supplies	0		0	0	0
10	731	Contractual Services - Engineering	0		0	0	0
11	732	Contractual Services - Accounting	450		450	0	450
12	733	Contractual Services - Legal	350	0	350	0	350
13	734	Contractual Services - Mgmt. Fees	0		0	0	0
14	735	Contractual Services - Testing	0		0	0	0
15	736	Contractual Services - Other	201,944	11,756	213,700	0	213,700
16	741	Rental of Building/Real Prop.	0		0	0	0
17	742	Rental of Equipment	0		0	0	0
18	750	Transportation Expenses	0		0	0	0
19	756	Insurance - Vehicle	0		0	0	0
20	757	Insurance - General Liability	4,679	5,000	9,679	0	9,679
21	758	Insurance - Workman's Comp.	0		0	0	0
22	759	Insurance - Other	0		0	0	0
23	760	Advertising Expense	0		0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	759	759	0	759
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	(25,000)	25,000	0	0	0
27	775	Miscellaneous Expense	2,870		2,870	0	2,870
28							
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>549,526</b>	<b>169,775</b>	<b>719,302</b>	<b>0</b>	<b>719,302</b>

**PG. 32** Detail of Operation & Maintenance Expenses By Month - Wastewater  
 Total O&M Expenses by Month

Schedule: B-6  
 Page: 2 of 2  
 Preparer: W T Rendell  
 Recap Schedules: B-2

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Line No.	Acct No.	Account Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
			Jun-2022	Jul-2022	Aug-2022	Sep-2022	Oct-2022	Nov-2022	Dec-2022	Jan-2023	Feb-2023	Mar-2023	Apr-2023	May-2023	Total Per Books Annual			
1	701	Salaries & Wages - Employees	-	-	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000
2	703	Salaries & Wages - Officers	2,333	2,333	2,333	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704	Employee Pensions & Benefits	-	-	-	-	-	-	48,895	32,068	29,904	30,243	30,668	28,815	28,815	28,815	326,403	
4	710	Purchased Sewage Treatment	24,847	23,251	24,448	24,448	-	-	-	-	-	-	-	-	-	-	-	-
5	711	Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715	Purchased Power	892	796	723	775	863	533	657	1,046	953	1,026	792	774	774	9,831	-	
7	716	Fuel for Power Production	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718	Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731	Contractual Services - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732	Contractual Services - Accounting	17	17	17	17	17	17	17	17	17	17	167	17	17	17	17	450
12	733	Contractual Services - Legal	17	17	17	17	17	17	17	17	17	17	-	-	-	-	-	350
13	734	Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	735	Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736	Contractual Services - Other	16,622	16,622	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	16,635	17,808	17,808	201,944	
16	741	Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742	Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750	Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	756	Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757	Insurance - General Liability	414	414	385	385	385	385	385	385	385	385	385	385	385	385	4,679	
21	758	Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759	Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760	Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766	Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767	Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(25,000)
26	770	Bad Debt Expense	-	-	-	(25,000)	-	-	-	-	-	75	-	1,873	-	-	-	2,870
27	775	Miscellaneous Expense	-	921	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>45,142</b>	<b>44,371</b>	<b>44,558</b>	<b>19,610</b>	<b>20,250</b>	<b>68,815</b>	<b>52,113</b>	<b>50,413</b>	<b>50,983</b>	<b>52,954</b>	<b>50,168</b>	<b>50,149</b>	<b>549,526</b>			

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-7  
 Page: 1 of 2  
 Preparer: W T Rendell

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	Prior Test Year	Test Year Adjusted	Difference	% Difference
1	601	Salaries & Wages - Employees	Unknown **	0	Unknown **	Unknown **
2	603	Salaries & Wages - Bonus	Unknown **	30,000	Unknown **	Unknown **
3	604	Employee Pensions & Benefits	Unknown **	0	Unknown **	Unknown **
4	610	Purchased Water	Unknown **	0	Unknown **	Unknown **
5	615	Purchased Power	Unknown **	43,117	Unknown **	Unknown **
6	616	Fuel for Power Production	Unknown **	0	Unknown **	Unknown **
7	618	Chemicals	Unknown **	72,541	Unknown **	Unknown **
8	620	Materials & Supplies	Unknown **	0	Unknown **	Unknown **
9	631	Contractual Services - Engineering	Unknown **	0	Unknown **	Unknown **
10	632	Contractual Services - Accounting	Unknown **	450	Unknown **	Unknown **
11	633	Contractual Services - Legal	Unknown **	350	Unknown **	Unknown **
12	634	Contractual Services - Mgmt. Fees	Unknown **	0	Unknown **	Unknown **
13	635	Contractual Services - Testing	Unknown **	0	Unknown **	Unknown **
14	636	Contractual Services - Other	Unknown **	396,688	Unknown **	Unknown **
15	641	Rental of Building/Real Prop.	Unknown **	0	Unknown **	Unknown **
16	642	Rental of Equipment	Unknown **	0	Unknown **	Unknown **
17	650	Transportation Expenses	Unknown **	0	Unknown **	Unknown **
18	656	Insurance - Vehicle	Unknown **	0	Unknown **	Unknown **
19	657	Insurance - General Liability	Unknown **	9,679	Unknown **	Unknown **
20	658	Insurance - Workman's Comp.	Unknown **	0	Unknown **	Unknown **
21	659	Insurance - Other	Unknown **	0	Unknown **	Unknown **
22	660	Advertising Expense	Unknown **	0	Unknown **	Unknown **
23	666	Reg. Comm. Exp. - Rate Case Amort.	Unknown **	797	Unknown **	Unknown **
24	667	Reg. Comm. Exp. - Other	Unknown **	0	Unknown **	Unknown **
25	670	Bad Debt Expense	Unknown **	0	Unknown **	Unknown **
26	675	Miscellaneous Expense	Unknown **	15,218	Unknown **	Unknown **
27						
28						
29		<b>TOTAL WATER O &amp; M EXPENSES</b>		<u>0</u>	<u>568,839</u>	<u>0</u> <u>0.00%</u>
30						
31		Total SFR Customers	415	414	(1)	0.00%
32		Consumer Price Index - U				#N/A
33		Growth Plus Inflation				#N/A

Supporting Schedules: B-5, F-9

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: B-7 Supl  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1			Last Rate Case in 1983.
2			Royal Waterworks, Inc. purchased these systems in 2019. This is a new owner.

**PG. 35** Operation & Maintenance Expense Comparison - Wastewater Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-8  
 Page: 1 of 2  
 Preparer: W T Rendell

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before Commission. Provide an explanation of all differences which are not attributable to the change in customer growth the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

	(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Acct No.	Account Name	Prior Test Year	Test Year Adjusted	Difference	% Difference
1	701	Salaries & Wages - Employees	Unknown **	0	Unknown **	Unknown **
2	703	Salaries & Wages - Bonus	Unknown **	28,000	Unknown **	Unknown **
3	704	Employee Pensions & Benefits	Unknown **	0	Unknown **	Unknown **
4	710	Purchased Sewage Treatment	Unknown **	393,663	Unknown **	Unknown **
5	711	Sludge Removal Expense	Unknown **	60,000	Unknown **	Unknown **
6	715	Purchased Power	Unknown **	9,831	Unknown **	Unknown **
7	716	Fuel for Power Production	Unknown **	0	Unknown **	Unknown **
8	718	Chemicals	Unknown **	0	Unknown **	Unknown **
9	720	Materials & Supplies	Unknown **	0	Unknown **	Unknown **
10	731	Contractual Services - Engineering	Unknown **	0	Unknown **	Unknown **
11	732	Contractual Services - Accounting	Unknown **	450	Unknown **	Unknown **
12	733	Contractual Services - Legal	Unknown **	350	Unknown **	Unknown **
13	734	Contractual Services - Mgmt. Fees	Unknown **	0	Unknown **	Unknown **
14	735	Contractual Services - Testing	Unknown **	0	Unknown **	Unknown **
15	736	Contractual Services - Other	Unknown **	213,700	Unknown **	Unknown **
16	741	Rental of Building/Real Prop.	Unknown **	0	Unknown **	Unknown **
17	742	Rental of Equipment	Unknown **	0	Unknown **	Unknown **
18	750	Transportation Expenses	Unknown **	0	Unknown **	Unknown **
19	756	Insurance - Vehicle	Unknown **	0	Unknown **	Unknown **
20	757	Insurance - General Liability	Unknown **	9,679	Unknown **	Unknown **
21	758	Insurance - Workman's Comp.	Unknown **	0	Unknown **	Unknown **
22	759	Insurance - Other	Unknown **	0	Unknown **	Unknown **
23	760	Advertising Expense	Unknown **	0	Unknown **	Unknown **
24	766	Reg. Comm. Exp. - Rate Case Amort.	Unknown **	759	Unknown **	Unknown **
25	767	Reg. Comm. Exp. - Other	Unknown **	0	Unknown **	Unknown **
26	770	Bad Debt Expense	Unknown **	0	Unknown **	Unknown **
27	775	Miscellaneous Expense	Unknown **	2,870	Unknown **	Unknown **
28						
29						
30	<b>TOTAL Wastewater O &amp; M EXPENSES</b>		0	719,302	0	0.0%
31						
<b>** These systems were previously included in "Rate Groups" or bands. Individual O&amp;M records are not available from Aqua Utilities Florida.</b>						
32						
33		Total Customers (EOY)	415	414	(1)	0.00%
34		Consumer Price Index - U				#N/A
35		Growth Plus Inflation				#N/A

Supporting Schedules: B-6, F-10 in Appendix



Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: B-8 Supl  
Page: 2 of 2  
Preparer: W T Rendell

Explanation: Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U.

Line No.	(1) Acct No.	(2) Account Name	(3) Explanation
1			
2			Last rate case in 1983. Royal Waterworks, Inc. purchased these systems in 2019. This is a new owner.

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-9  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

Line No.	(1) Service Provider	(2) Type of Service	(3) Amount	(4) Description of Work Performed
<b>Water</b>				
1	U.S. Water Services Corporation	Operations and Administration	\$ 374,916	Operations, Maintenance, Testing, Billing, Customer Service, Accounting, Environmental, Regulatory, Administration
<b>Wastewater</b>				
1	U.S. Water Services Corporation	Operations and Administration	\$ 201,944	Operations, Maintenance, Testing, Billing, Customer Service, Accounting, Environmental, Regulatory, Administration

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-10  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<i>Legal</i>						
2	N/A			0	Legal		#DIV/0!
3	<i>Sub-Total Legal</i>			0			
4							
5							
6	<i>Other</i>						
7	Customer Notice -	Rendell		\$ 635.25	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting			\$ 635.25	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Customer Notice - Final	Rendell		\$ 225.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Rates			\$ 4,500.00	Filing Fee	PSC Rule	
11	Travel - Customer	Rendell		\$ 225.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Meeting			6,221			
13	Filing Fee	Rendell		6,221			
14	Travel - PAA Agenda	Rendell		6,221			
15	<i>Sub-Total Other</i>			6,221			
16	Total Estimate Through PAA [ X ] or Commission Hearing [ ]			6,221			
17	Allocation to this Rate Group:						
18		Water	Water	Wastewater	Wastewater		
19		Allocation %	Amount	Allocation %	Amount		
20	Allocated Total	51.22%	3,186	48.78%	3,034		
21	Amortization of Rate Case Expense:						
22	Amortization Period in Years:		4			4	
23	Amortization Amount per year		797			759	
24	Deferred Rate Case Expense (for CWC on A-3)						
25	=(Allocated Total less first year amortization)/2		1,195			1,138	
26	Method of Allocation Between Systems (Provide Calculation):						
27	Note: Allocation is by # of customers of the systems.						

Analysis of Major Maintenance Projects

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-11  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	(1) Date	(2) Description	(3) Total Cost	(4) How often to Repeat
1	<u>WATER:</u>			
2		None		
3				
4				
5				
6				
7				
8				
9			0	
10		TOTAL WATER PROJECTS		
11				
12	<u>Wastewater:</u>			
13		None		
14				
15				
16				
17				
18				
19			0	
20		TOTAL Wastewater PROJECTS		

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, wastewater & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.

Line No.	(1) Acct. No.		(3) Description	(5) Allocation Percentages				(8) Allocation Method	(10) Amounts Allocated			(12) Total	(13) Gross Amounts
	Water	water		(4) Water	(6) Wastewater	(7) Other	(7) Total		(9) Water	(11) Wastewater	(11) Other		
1	601	701	Salaries & Wages - Employees	N/A	N/A			N/A	N/A	N/A	-	-	
2	603	703	Salaries & Wages - Officers, Exec.	N/A	N/A			N/A	N/A	N/A	-	-	
3	604	704	Employee Pensions & Benefits	N/A	N/A			N/A	N/A	N/A	-	-	
4	610	710	Purchased Water/Sewage Trtmnt	N/A	N/A			N/A	N/A	N/A	-	-	
5	615	715	Purchased Power	N/A	N/A			N/A	N/A	N/A	-	-	
6	616	716	Fuel for Purchased Power	N/A	N/A			N/A	N/A	N/A	-	-	
7	618	718	Chemicals	N/A	N/A			N/A	N/A	N/A	-	-	
8	620	720	Materials & Supplies	N/A	N/A			N/A	N/A	N/A	-	-	
9	631	731	Contractual Services - Engineering	N/A	N/A			N/A	N/A	N/A	-	-	
10	632	732	Contractual Services - Accounting	N/A	N/A			N/A	N/A	N/A	-	-	
11	633	733	Contractual Services - Legal	N/A	N/A			N/A	N/A	N/A	-	-	
12	634	734	Contractual Services - Mgmt. Fees	N/A	N/A			N/A	N/A	N/A	-	-	
13	635	735	Contractual Services - Testing	N/A	N/A			N/A	N/A	N/A	-	-	
14	636	736	Contractual Services - Other	N/A	N/A			N/A	N/A	N/A	-	-	
15	641	741	Rental of Building/Real Prop.	N/A	N/A			N/A	N/A	N/A	-	-	
16	642	742	Rental of Equipment	N/A	N/A			N/A	N/A	N/A	-	-	
17	650	750	Transportation Expenses	N/A	N/A			N/A	N/A	N/A	-	-	
18	656	756	Insurance - Vehicle	N/A	N/A			N/A	N/A	N/A	-	-	
19	657	757	Insurance - General Liability	N/A	N/A			N/A	N/A	N/A	-	-	
20	658	758	Insurance - Workman's Comp.	N/A	N/A			N/A	N/A	N/A	-	-	
21	659	759	Insurance - Other	N/A	N/A			N/A	N/A	N/A	-	-	
22	660	760	Advertising Expense	N/A	N/A			N/A	N/A	N/A	-	-	
23	666	766	Reg. Comm. Exp. - Rate Case Amor	N/A	N/A			N/A	N/A	N/A	-	-	
24	667	767	Reg. Comm. Exp. - Rate Case Other	N/A	N/A			N/A	N/A	N/A	-	-	
25	670	770	Bad Debt Expense	N/A	N/A			N/A	N/A	N/A	-	-	
26	675	775	Miscellaneous Expense	N/A	N/A			N/A	N/A	N/A	-	-	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: B-13  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	(1) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments		(9) N-U & U Expense
				Adjusted Expense				Expense	Expense	
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0	0	0.00%	0	0	0	0	0
3	302.1 Franchises	318	0	318	0.00%	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0.00%	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	0	0
12	309.2 Supply Mains	1,488	0	1,488	0.00%	0	66	0	0	0
13	310.2 Power Generation Equipment	1,113	0	1,113	0.00%	0	175	0	0	0
14	311.2 Pumping Equipment	22,564	0	22,564	0.00%	0	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0	0				0		0
18	304.3 Structures & Improvements	19,026	0	19,026	0.00%	0	351	0	0	0
19	311.3 Pumping Equipment	0	0	0	0.00%	0	0	0	0	0
20	320.3 Water Treatment Equipment	14,426	0	14,426	0.00%	0	1,125	0	0	0
21	339.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0	0				0		0
24	304.4 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
25	311.4 Pumping Equipment	0	0	0	0.00%	0	0	0	0	0
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	0.00%	0	0	0	0	0
27	331.4 Transm. & Distribution Mains	23,525	0	23,525	0.00%	0	0	0	0	0
28	333.4 Services	4,231	0	4,231	0.00%	0	0	0	0	0
29	334.4 Meters & Meter Installations	705	0	705	0.00%	0	0	0	0	0
30	335.4 Hydrants	1,540	0	1,540	0.00%	0	0	0	0	0
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0	0	0
32	339.4 Other Plant & Misc. Equipment	2,517	0	2,517	0.00%	0	0	0	0	0
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0	0				0		0
35	304.5 Structures & Improvements	91	0	91	0.00%	0	0	0	0	0
36	340.5 Office Furniture & Equipment	(55)	0	(55)	0.00%	0	0	0	0	0
37	340.51 Computer Equipment			0	0.00%	0	0	0	0	0
38	341.5 Transportation Equipment	0	0	0	0.00%	0	0	0	0	0
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0	0	0
40	343.5 Tools, Shop & Garage Equipment	(54)	0	(54)	0.00%	0	0	0	0	0
41	344.5 Laboratory Equipment	(31)	0	(31)	0.00%	0	0	0	0	0
42	345.5 Power Operated Equipment	0	0	0	0.00%	0	0	0	0	0
43	346.5 Communication Equipment	790	0	790	0.00%	0	0	0	0	0
44	347.5 Miscellaneous Equipment	(129)	0	(129)	0.00%	0	0	0	0	0
45	348.5 Other Tangible Plant	0	0	0	0.00%	0	0	0	0	0
46										
47	TOTAL DEPRECIATION EXPENSE	92,066	0	92,066			0	1,716	0	
48										
49	407301 (LESS) AMORTIZATION OF CIAC	(72)	0	(72)			0	0	0	
50										
51	NET DEPRECIATION EXPENSE	91,994	0	91,994			0	1,716	0	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: B-14  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account.

Line No.	Account No. and Name	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Expense	Adjustments	Expense	Utility Adjustments	Adjusted Expense	Non-Used & Useful %	Expense	Expense	N-U & U Expense
1	INTANGIBLE PLANT									
2	351.1 Organization	122	0	122	0.00%	0	0	0	0	
3	352.1 Franchises	0	0	0	0.00%	0	0	0	0	
4	389.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
5	COLLECTION PLANT									
6	353.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
7	354.2 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
8	355.2 Power Generation Equipment	1,868	0	1,868	0.00%	0	0	0	0	
9	360.2 Collection Wastewaters - Force	29	0	29	0.00%	0	0	0	0	
10	361.2 Collection Wastewaters - Gravity	22,390	0	22,390	0.00%	0	0	0	0	
11	362.2 Special Collecting Structures	0	0	0	0.00%	0	0	0	0	
12	363.2 Services to Customers	0	0	0	0.00%	0	0	0	0	
13	364.2 Flow Measuring Devices	0	0	0	0.00%	0	0	0	0	
14	365.2 Flow Measuring Installations	0	0	0	0.00%	0	0	0	0	
15	389.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
16	SYSTEM PUMPING PLANT									
17	353.3 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
18	354.3 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
19	355.3 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
20	370.3 Receiving Wells	19	0	19	0.00%	0	0	280	0	
21	371.3 Pumping Equipment	16,633	0	16,633	0.00%	0	0	0	0	
22	389.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
23	TREATMENT AND DISPOSAL PLANT									
24	353.4 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
25	354.4 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
26	355.4 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
27	380.4 Treatment & Disposal Equipment	0	0	0	0.00%	0	0	0	0	
28	381.4 Plant Wastewaters	0	0	0	0.00%	0	0	0	0	
29	382.4 Outfall Wastewater Lines	0	0	0	0.00%	0	0	0	0	
30	389.4 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
31	RECLAIMED WATER TREATMENT PLANT									
32	353.5 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
33	354.5 Structures & Improvements	4,665	0	4,665	0.00%	0	0	0	0	
34	355.5 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
35	371.5 Pumping Equipment	0	0	0	0.00%	0	0	0	0	
36	374.5 Reuse Distribution Reservoirs	0	0	0	0.00%	0	0	0	0	
37	380.5 Treatment & Disposal Equipment	0	0	0	0.00%	0	0	0	0	
38	381.5 Plant Wastewaters	0	0	0	0.00%	0	0	0	0	
39	389.5 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
40	RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6 Franchises	0	0	0	0.00%	0	0	0	0	
42	353.6 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
43	354.6 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
44	355.6 Power Generation Equipment	0	0	0	0.00%	0	0	0	0	
45	366.6 Reuse Services	0	0	0	0.00%	0	0	0	0	
46	367.6 Reuse Meters & Meter Installations	0	0	0	0.00%	0	0	0	0	
47	371.6 Pumping Equipment	0	0	0	0.00%	0	0	0	0	
48	375.6 Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0	0	0	0	
49	389.6 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	
50	GENERAL PLANT									
51	353.7 Land & Land Rights	0	0	0	0.00%	0	0	0	0	
52	354.7 Structures & Improvements	0	0	0	0.00%	0	0	0	0	
53	390.7 Office Furniture & Equipment	0	0	0	0.00%	0	0	0	0	
54	390.71 Computer Equipment	-	-	0	0.00%	0	0	0	0	
55	391.7 Transportation Equipment	0	0	0	0.00%	0	0	0	0	
56	392.7 Stores Equipment	0	0	0	0.00%	0	0	0	0	
57	393.7 Tools, Shop & Garage Equipment	0	0	0	0.00%	0	0	0	0	
58	394.7 Laboratory Equipment	0	0	0	0.00%	0	0	0	0	
59	395.7 Power Operated Equipment	0	0	0	0.00%	0	0	0	0	
60	396.7 Communication Equipment	0	0	0	0.00%	0	0	0	0	
61	397.7 Miscellaneous Equipment	(2,085)	0	(2,085)	0.00%	0	0	0	0	
62	398.7 Other Tangible Plant	0	0	0	0.00%	0	0	0	0	
63	TOTAL DEPRECIATION EXPENSE	43,641	0	43,641		0	280	0		
64										
65	407321 (LESS) AMORTIZATION OF CIAC	-	0	0		0	0	0		
66	NET DEPRECIATION EXPENSE	43,641	0	43,641		0	280	0		

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: B-15  
 Page: 1 of 1  
 Preparer: W T Rendell  
 Recap Schedules: B-1,B-2

Explanation: Complete the following schedule of all taxes other than income.  
 For all allocations, provide description of allocation and calculations.

Line No.	(1) Description	(2)	(3) Regulatory Assessment Fees (RAFTs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
<b>Water</b>							
1	Test Year Per Books		33,038	0	25,702	0	58,740
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		1,625				1,625
5	Property Tax - NU&U Adj				0		0
6	Property Tax on Pro Forma Plant				2,513		2,513
7	Pro Forma to Actual Expense			0		0	0
8	Total Test Year Adjustments		1,625	0	2,513	0	4,139
9	Adjusted Test Year		34,664	0	28,215	0	62,879
10							
11							
12	RAFTs Assoc. with Revenue Increase		1,560				1,560
13							
14	Total Adjusted		36,224	0	28,215	0	64,439
<b>Wastewater</b>							
15	Test Year Per Books		34,266	0	25,702	0	59,968
16							
17	Adjustments to Test Year (Explain)						
18	RAF on Adj'd Rev - RAF Per Books		(429)				(429)
19	Property Tax Reclass & NU&U Adj						0
20	Property Tax on Pro Forma Plant			0	868		868
	Pro Forma to Actual Expense						
21	Total Test Year Adjustments		(429)	0	868	0	438
22	Adjusted Test Year		33,837	0	26,569	0	60,406
23							
24	RAFTs Assoc. with Revenue Increase		4,972				4,972
25							
26	Total Pro Forma		38,809	0	26,569	0	65,378

Recap Schedules: B-1, B-2 Source Schedule: B-3  
 Payroll taxes: FICA=7.65%, Fed & State Unemployment=0.41%



**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES C**

**INCOME TAX**

**NOT APPLICABLE**

**GENERAL INSTRUCTIONS FOR INCOME TAX SCHEDULES**

- 1 **Any utility that is not currently and never has been a C corporation may omit Section C in its entirety.**
- 2 All utilities that are currently C corporations shall complete Schedules C-1 through C-7, C-9 and C-10.
- 3 All utilities that are not currently, but have been C corporations in the past, shall complete Schedules C-5 through C-7.
- 4 Only utilities that are C corporations and also participate in the filing of a consolidated return shall complete Schedule C-8.
- 5 If difficulty is experienced in completing any schedule, contact staff for clarification before the MFRs are due.
- 6 If production of any schedule is impractical or will impose an excessive economic burden upon the utility, a request for a waiver may be made in accordance with Rule 25-30.436(4), F.A.C.

**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES D**

**COST OF CAPITAL**

**PG. 45** Schedule of Requested Cost of Capital

13 Month Average balance  
**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Historical  Projected

**Florida Public Service Commission**

Schedule: D-1  
 Page: 1 of 2  
 Preparer: W T Rendell

Subsidiary  or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used submit an additional schedule reflecting year-end calculations.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Class of Capital	Reconciled To Test Yr Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>COMPOSITE WATER &amp; Wastewater</b>							
1	Long-Term Debt	701,517	45.56%	3.25%	1.48%		D-2, D-5
2	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4	Common Equity	833,207	54.11%	10.67%	5.77%		D-2
5	Customer Deposits	5,101	0.33%	2.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	<u>1,539,824</u>	<u>100.00%</u>		<u>7.26%</u>		

Supporting Schedules: D-2  
 Recap Schedules: A-1,A-2

**PG. 46** Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

13 Month Average Balance  
**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

Schedule: D-2  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base.  
 Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	Class of Capital	(1)	(2)		(3)	(4)	(5)
		Prior Year 5/31/2022	Test Year 5/31/2023	Test Year Average†	Reconciliation Adjustments Pro rata	Reconciled To Test Yr Rate Base	Supporting Schedules
1	Long-Term Debt	1,157,226	1,078,986	1,118,106	(416,589)	701,517	D-5
2	Short-Term Debt	0	0	0	0	0	D-4
3	Preferred Stock	0	0	0	0	0	D-3
4	Common Stock	1,340,825	1,315,173	1,327,999	(494,792)	833,207	
5	Customer Deposits	6,360	9,899	8,129	(3,029)	5,101	D-7
6	Accumulated Deferred Income Taxes	0	0	0	0	0	C-6
7							
8	<b>Total</b>	<b>2,504,411</b>	<b>2,404,057</b>	<b>2,454,234</b>	<b>(914,410)</b>	<b>1,539,824</b>	<b>A-1</b>

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7  
 Recap Schedules: D-1

**PG. 47 Preferred Stock Outstanding**

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-3  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate Years of Life	Issue Date	Call Provis. Special Restrictions	Principal Amt Sold Face Value	Principal Amount Outstanding	(Discount) or Premium on Principal Amt Sold	(Discount) or Premium Assoc. with Col (5)	Issuing Exp. Associated with Col (4)	Issuing Exp. Associated with Col (5)	Net Proceed (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Divd. On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1

**There is no Preferred Stock**

Recap Schedules: A-19,D-2

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023

Schedule: D-4  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Average Amt Outstanding	(4) Effective Cost Rate	(5) Supporting Schedule(s)
1	<b>There is no Short Term Debt</b>					
2						
3						
4						
5						
6						
7						
8	Total	<u>0</u>			<u>0.00%</u>	
	Recap Schedules: A-19,D-2					

**PG. 49** Cost of Long-Term Debt

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5  
 Page: 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

Line No.	(1) Description, Years of Life, Coupon Rate	(2)	(3) Issue Date	(4) Maturity Date	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
					Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc.(Premium) Associated With Col (4)	Unamortized Issuing Exp. Associated with Col (4)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col(4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Bank of Tampa				1,078,986		-	-	-	-	-	-	-	0.00%
2														
3	<u>Total</u>				<u>1,078,986</u>		-	-	-	-	-	-	-	0.00%
4														
5	Amount per books (from A-19)				<u>1,078,986</u>									*

Supporting Schedules: D-6  
 Recap Schedules: A-19,D-2



Florida Public Service Commission

Schedule: D-6  
 Page: 1  
 Preparer: W T Rendell

PG. 50 Cost of Variable Rate Long-Term Debt

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Utility [ X ] or Parent [ ]

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date - Maturity Date	(3) Principal Amt. Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Disc. (Premium) Associated With Col (4)	(7) Unamortized Issuing Exp. Associated with Col (4)	(8) Annual Amort. of Discount (Prem) on Principal Outst.	(9) Annual Amort. of Issuing Exp. on Principal Outstanding	(10) Basis of Variable Rate (e.g., Prime+%)	(11) Interest Cost (Test Year Cost Rate X Col. (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/(4)-(6)-(7)
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1

There is no Variable Rate Long term debt

Supporting Schedules: None  
 Recap Schedules: A-19,D-2

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: D-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Utility [ X ] or Parent [ ]

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended 5/31/2023	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)
1	May-2022	6,360			6,360
2	Jun-2022	6,360	707		7,067
3	Jul-2022	7,067	848		7,915
4	Aug-2022	7,915	424	141	8,198
5	Sep-2022	8,198	424		8,622
6	Oct-2022	8,622	565	141	9,046
7	Nov-2022	9,046			9,046
8	Dec-2022	9,046	283		9,328
9	Jan-2023	9,328	141	141	9,328
10	Feb-2023	9,328	565	283	9,611
11	Mar-2023	9,611	283		9,894
12	April 2023	9,894	141		10,035
13	May-2023	10,035	287	283	10,040
14					<u>8,807</u>
15					

Recap Schedules: A-19,D-2

**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES E**

**RATE SCHEDULES**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Wastewater [ ]

Schedule: E-1w  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed rates.  
 State residential wastewater cap, if one exists.

Line No.	Class/Meter Size	(1)	(2)	(3)
Line No.	Class/Meter Size	Prior to Filing		Proposed Rates
1	<b>Residential</b>			
2	5/8" X 3/4"		13.29	24.33
3	3/4"		-	36.49
4	1"		90.54	60.82
5	1-1/2"		180.95	121.64
6	2"		290.04	194.63
7	3"		579.10	389.25
8	4"		-	608.21
9	6"		-	1,216.42
10	8"		-	1,946.27
11	10"		2,251.70	2,797.76
12	<i>Gallonge Charge, per 1,000 gallons</i>			
13	<i>All gallons</i>		3.42	3.40
14			-	-
15			-	-
16				
17	<b>General Service</b>			
18	5/8" X 3/4"		13.29	24.33
19	3/4"		-	36.49
20	1"		90.54	60.82
21	1-1/2"		180.95	121.64
22	2"		290.04	194.63
23	3"		579.10	389.25
24	4"		-	608.21
25	6"		-	1,216.42
26	8"		-	1,946.27
27	10"		2,251.70	2,797.76
28	<i>Gallonge Charge</i>		3.42	3.40
29				
30	<b>Irrigation</b>			
31	5/8" X 3/4"		13.29	24.33
32	3/4"		-	36.49
33	1"		90.54	60.82
34	1-1/2"		180.95	121.64
35	2"		290.04	194.63
36	3"		579.10	389.25
37	4"		-	608.21
38	<i>Gallonge Charge, per 1,000 gallons</i>			
39	<i>All gallons</i>		3.42	3.40
40			-	-
41			-	-
42				
43	<b>Private Fire Protection</b>			
44	2"		13.18	16.22
45	3"		26.36	32.44
46	4"		41.19	50.68
47	6"		82.38	101.37
48	8"		131.80	162.19
49	10"		189.46	233.15

Royal Waterworks, Inc. Schedule: E-1s  
 Docket No. 20230081-WS Page: 1 of 1  
 Historical Test Year Ending May 31, 2023 Preparer: W T Rendell  
 Water [ ] or Wastewater [ X ]

Explanation: Provide a schedule of present and proposed rates.  
 State residential wastewater cap, if one exists.

Line No.	(1) Class/Meter Size	(2) Prior to Filing	(3) Proposed Rates
1	<b>Residential</b>		
2	All Meter Sizes	13.45	#REF!
3			
4	Gallage cap (gallons)	10,000	10,000
5	Gallage Charge, per 1,000	5.21	2.48
6			
7			
8	<b>General Service</b>		
9	5/8" X 3/4"	13.45	57.18
10	3/4"	-	85.77
11	1"	95.69	142.94
12	1-1/2"	191.56	285.88
13	2"	306.19	457.42
14	3"	612.48	914.83
15	4"	-	1,429.42
16	6"	1,778.87	2,858.85
17	8"	2,846.21	4,574.15
18	10"	4,091.43	6,575.34
19	Gallage charge	5.22	2.98
20			

PG. 54 Revenue Schedule at Present and Proposed Rates

Schedule: E-2w  
Page: 1 of 1  
Preparer: W T Rendell

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Water [ X ] or Sewer [ ]  
Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis for the residential service class and bills and consumption for all other classes of service. Explain any differences between these revenues and booked revenues.

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed Rate/W/Rpsrn	(13) Revenue at Rpsrn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	-		12.63	0	0		13.29	0			24.33	0
3	3/4"	0		-	0	0		-	0			36.49	0
4	1" CHARGED AT 5/8"	4,920		12.63	62,140	4,920		13.29	65,387			24.33	119,704
5	1-1/2"	0		171.99	0	0		180.95	0			121.64	0
6	2"	0		275.68	0	0		290.04	0			194.63	0
7	3"	0		550.42	0	0		579.10	0			389.25	0
8	4"	0		-	0	0		-	0			608.21	0
9	Gallonge Charge, per 1,000 gallons			3.25	89,323	0	27,484	3.42	93,995	0	27,484	3.40	93,446
10	All Gallons		27,484		0	0			0	0	0	-	0
11					0	0			0	0	0	-	0
12					0	0			0	0	0	-	0
13	Total Residential	4,920	27,484		151,463	4,920	27,484		159,382	0	27,484		213,149
14	Average Bill				30.79		5.566		32.39				43.32
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	353		12.63	4,458	353		13.29	4,691			24.33	8,588
18	3/4"	0		-	0	0		-	0			36.49	0
19	1"	349		86.06	30,035	349		90.54	31,598			60.82	21,226
20	1-1/2"	72		171.99	12,383	72		180.95	13,028			121.64	8,758
21	2"	552		275.68	152,175	552		290.04	160,102			194.63	107,436
22	3"	24		550.42	13,210	24		579.10	13,898			389.25	9,342
23	4"	0		-	0	0		-	0			608.21	0
24	6"	0		-	0	0		-	0			1,216.42	0
25	8"	0		-	0	0		-	0			1,946.27	0
26	Gallonge		66,209	3.25	215,179		66,209	3.42	226,435	66,209	66,209	3.40	225,111
27	Total General Serv	1,350	66,209		427,441	1,350	66,209		449,753	66,209	66,209		380,461
28	Average Bill				316.62				333.15				281.62
29													
30	<b>Irrigation</b>												
31	1" CHARGED AT 5/8"	4,762		12.63	60,144	4,762	NA	13.29	63,287			24.33	115,859
32	1"	72		86.06	6,196	72		90.54	6,519			121.64	8,758
33	1-1/2"	12		171.99	2,064	12		180.95	2,171			194.63	2,336
34	Gallonge Charge, per 1,000 gallons			3.25	77,191		23,751	3.42	81,228	0	23,751	3.40	80,753
35	All Gallons		23,751		0	0			0	0	0	-	0
36			0		0	0			0	0	0	-	0
37			0		0	0			0	0	0	-	0
38	Block 4		0		0	0			0	0	0	-	0
39	Total Irrigation	4,846	23,751		145,595	4,846	23,751		153,206	0	23,751		207,707
40	Average Bill				30.04				31.61				42.86
41													
42	<b>Fire Protection</b>												
43	2"	0	NA		0	0			0			16.22	0
44	3"	0	NA		0	0		27.69	0			32.44	0
45	4"	0	NA	26.32	0	0		55.37	1,329			50.68	0
46	6"	24	NA	52.63	1,263	24			0			101.37	2,433
47	8"	0	NA		0	0			0			162.19	0
48	10"	0	NA		0	0			0			233.15	0
49	Total Fire Protect	24	NA		1,263		NA		1,329	NA			2,433
50	Average Bill				52.63								
51													
52	Subtot Billd Rev	11,140	117,444		725,762	11,116	117,444		763,670	66,209	117,444		803,750
53	Unbilled Revenues		9,787		0				0				0
54	Guaranteed Revenues				0				6,635				6,635
55	Misc. Service Charge				6,635				0				0
56	Adjustments to Customers				0				770,305				810,384
57	<b>Tot Billed Rev</b>				732,397				734,186				810,384
58	Booked Revenue per GL				734,186				734,186				0
59	Adjustments to Booked				0				734,186				0
60	Bkd Rev Adjstd				734,186				36,119	4.9%			0
61	Difference				(1,790)	-0.2%							0

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]

Schedule: E-2s  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) TY Usage in 1,000 gal.	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Usage	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) Proposed Rate	(11) Revenue at Proposed
1	<b>Residential</b>										
2	All meter Sizes	4,765		13.30	63,375	4,765		13.45	64,089	#REF!	#REF!
3	Gallonge cap (gallons)		10,000				10,000				
4	Capped Usage	-	24,551	5.15	126,438	0	24,551	5.21	127,911	2.48	60,886
5	10000 cap	-					0				
6											
7	Total Residential	4,765	24,551		189,812	4,765	24,551		192,000		#REF!
8	Average Bill				39.83				40.29		#REF!
9											
10	<b>General Service</b>										
11	5/8" X 3/4"	310		13.31	4,126	310		13.45	4,170	57.18	17,726
12	3/4"				0	0			0	85.77	0
13	1"	332		94.67	31,430	332		95.69	31,769	142.94	47,456
14	1-1/2"	66		189.51	12,508	66		191.56	12,643	285.88	18,868
15	2"	518		302.92	156,913	518		306.19	158,606	457.42	236,944
16	3"	11		605.94	6,665	11		612.48	6,737	914.83	10,063
17	4"	0			0	0			0	1,429.42	0
18											
19	Gallonge	-	66,284	5.16	342,025	0	66,284	5.22	346,002	2.98	197,526
20											
21											
22	Total General Serv	1,237	66,225		553,668	1,237	66,284		559,928		528,583
23	Average Bill				447.59				452.65		427.31
24											
25	<b>Flat Rate</b>										
26	Res. Wastewater Only				0	0	0		0	-	0
27	Subtot Res Flat Rate	0			0	0			0	-	0
28	Cmrl. Wastewater Only	0			0	0			0		0
29											
30	Total Wastewater Only	0	0		0	0	0		0		0
31	Average Bill				-				-		-
32											
33											
34											
35	Subtotal Billed Rev	6,002	90,776		743,480				751,928		#REF!
36	Unbilled Revenues				0				0		0
37	Guaranteed Revenues				0				0		0
38	Misc. Service Charge				0				0		0
39	Adjust to Customer Bills				0				0		0
40	Total Billed Revenue				743,480				751,928		#REF!
41	Booked Revenue per GL				761,470				761,470		
42	Adjustments to Booked				0				0		
43	Booked Revenue Adjusted				761,470				761,470		
44	Difference & % Difference				(17,991)				(9,543)		-1.3%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: E-3  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of monthly customers billed or served by class.

<b>WATER</b>								
Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Private Fire Protection	(7) Other (Irrigation)	(8) Total
1	Jun-22	409	66	47	0	2	398	922
2	Jul-22	404	66	47	0	2	394	913
3	Aug-22	410	67	47	0	2	398	924
4	Sep-22	412	66	47	0	2	401	928
5	Oct-22	408	65	47	0	2	397	919
6	Nov-22	412	65	47	0	2	402	928
7	Dec-22	412	65	47	0	2	402	928
8	Jan-23	411	64	47	0	2	400	924
9	Feb-23	410	63	47	0	2	400	922
10	Mar-23	407	63	47	0	2	396	915
11	Apr-23	413	63	47	0	2	403	928
12	May-23	410	64	47	0	2	400	923
13	Total Water	4,918	777	564	0	24	4,791	11,074

<b>SEWER</b>								
Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Trailer	(6) Sprinkler Heads	(7) Reuse	(8) Total
14	Jun-22	409	66	47	0	0	0	522
15	Jul-22	404	66	47	0	0	0	517
16	Aug-22	410	67	47	0	0	0	524
17	Sep-22	412	66	47	0	0	0	525
18	Oct-22	408	65	47	0	0	0	520
19	Nov-22	412	65	47	0	0	0	524
20	Dec-22	412	65	47	0	0	0	524
21	Jan-23	411	64	47	0	0	0	522
22	Feb-23	410	63	47	0	0	0	520
23	Mar-23	407	63	47	0	0	0	517
24	Apr-23	413	63	47	0	0	0	523
25	May-23	410	64	47	0	0	0	521
26	Total Sewer	4,918	777	564	0	0	0	6,259







**PG. 59** Public Fire Hydrants Schedule

**Florida Public Service Commission**

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023  
Water [ X ] or Wastewater [ ]

Schedule: E-6  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
----------	-------------	-------------	-----------------

1 Any fire hydrant information is detailed on enclosed system maps

**PG. 60 Private Fire Protection Service**

**Florida Public Service Commission**

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
Historical Test Year Ending May 31, 2023  
Water [ X ] or Wastewater [ ]

Schedule: E-7  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of private fire protection service by size of connection.  
This schedule is not required for a sewer only rate application.

Line No.	(1) Size	(2) Type	(3) Quantity
1	6"	Commercial	2

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: E-8  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

Line No.	(1) Type	(2) Description
----------	-------------	--------------------

**None**

**PG. 62** Tax or Franchise Fee Schedule

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: E-9  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).  
State the type of agreement (i.e., contract, tax).

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How collected From Customers	(5) Type Agreement
<b>WATER</b>					
1	Regulatory Assessment Fee	Florida Public Service Commission	33,038	Included in overall cost of service	None
2	City Franchise Tax	City of Coral Springs	72,251	Pass through to the City	

<b>SEWER</b>					
1	Regulatory Assessment Fee	Florida Public Service Commission	34,266	Included in overall cost of service	None

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023

Schedule: E-10  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed service availability charges.  
 (See Rule 25-20.580, F.A.C.) If no change is proposed, then this schedule is not required.

Line No.	(1) Type Charge	(2) Size Unit	(3) Present Charges	(4) Proposed Charges
<b>No Changes Proposed</b>				
<b>WATER</b>				
1	Meter Installation Fee	5/8" x 3/4"	\$ 100.00	
2	(Meter Size)	1"	\$ 190.00	
3		1 1/2"	\$ 350.00	
4		2"	\$ 520.00	
5		Over 2"	Actual Cost	
6				
7	Service Installation Charge		Actual Cost	Actual Cost
8	(Per Connection)	All other sizes	Actual Cost	Actual Cost
<b>SEWER</b>				
9	Service Installation Charge	All sizes	Actual Cost	Actual Cost
10				
11				
12	<b>There are no changes proposed in the above charges for Royal Waterworks.</b>			

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: E-11  
 Page: 1 of 1  
 Preparer: W T Rendell

Water [ X ] or Sewer [ X ]

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts by month by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Other	(5) Total
1					
2					
3			None		
4					
5					
6					
7					
8					
9					
10					
11					
12					
Total		0	0	0	0



Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023  
Water [ X ] or Sewer [ X ]

Schedule: E-12  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and wastewater service.

---

Line  
No.

---

Not applicable; no industrial customers.

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: Residential  
 Meter Size: 1"

Schedule: E-14  
 Page: 1 of 26  
 Preparer: W T Rendell

**BILLED AT: 5/8" X 3/4"**

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	351	351	-	-	5,045	-	0.00%
2	1	511	862	511	511	4,534	5,045	1.86%
3	2	608	1,470	1,216	1,727	3,926	9,579	6.28%
4	3	695	2,165	2,085	3,812	3,231	13,505	13.87%
5	4	755	2,920	3,020	6,832	2,476	16,736	24.86%
6	5	631	3,551	3,155	9,987	1,845	19,212	36.34%
7	6	473	4,024	2,838	12,825	1,372	21,057	46.66%
8	7	383	4,407	2,681	15,506	989	22,429	56.42%
9	8	239	4,646	1,912	17,418	750	23,418	63.38%
10	9	193	4,839	1,737	19,155	557	24,168	69.70%
11	10	142	4,981	1,420	20,575	415	24,725	74.86%
12	11	95	5,076	1,045	21,620	320	25,140	78.66%
13	12	74	5,150	888	22,508	246	25,460	81.89%
14	13	50	5,200	650	23,158	196	25,706	84.26%
15	14	30	5,230	420	23,578	166	25,902	85.79%
16	15	29	5,259	435	24,013	137	26,068	87.37%
17	16	19	5,278	304	24,317	118	26,205	88.48%
18	17	16	5,294	272	24,589	102	26,323	89.47%
19	18	13	5,307	234	24,823	89	26,425	90.32%
20	19	15	5,322	285	25,108	74	26,514	91.35%
21	20	6	5,328	120	25,228	68	26,588	91.79%
22	21	15	5,343	315	25,543	53	26,656	92.94%
23	22	4	5,347	88	25,631	49	26,709	93.26%
24	23	4	5,351	92	25,723	45	26,758	93.59%
25	24	2	5,353	48	25,771	43	26,803	93.77%
26	25	3	5,356	75	25,846	40	26,846	94.04%
27	26	6	5,362	156	26,002	34	26,886	94.61%
28	27	1	5,363	27	26,029	33	26,920	94.71%
29	28	4	5,367	112	26,141	29	26,953	95.11%
30	29	4	5,371	116	26,257	25	26,982	95.54%
31	30	2	5,373	60	26,317	23	27,007	95.75%
32	31	4	5,377	124	26,441	19	27,030	96.21%
33	35	2	5,379	70	26,511	17	27,106	96.46%
34	36	1	5,380	36	26,547	16	27,123	96.59%
35	40	1	5,381	40	26,587	15	27,187	96.74%
36	43	1	5,382	43	26,630	14	27,232	96.89%
37	44	1	5,383	44	26,674	13	27,246	97.05%
38	47	2	5,385	94	26,768	11	27,285	97.39%
39	53	2	5,387	106	26,874	9	27,351	97.78%
40	54	1	5,388	54	26,928	8	27,360	97.98%
41	55	1	5,389	55	26,983	7	27,368	98.18%
42	56	1	5,390	56	27,039	6	27,375	98.38%
43	57	1	5,391	57	27,096	5	27,381	98.59%
44	60	1	5,392	60	27,156	4	27,396	98.81%
45	69	1	5,393	69	27,225	3	27,432	99.06%
46	74	1	5,394	74	27,299	2	27,447	99.33%
47	80	1	5,395	80	27,379	1	27,459	99.62%
48	105	1	5,396	105	27,484	-	27,484	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"

Schedule: E-14  
 Page: 2 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1) Consumption Level	(2) Number of Bills	(3) Cumulative Bills	(4) Gallons Consumed (1) X (2)	(5) Cumulative Gallons	(6) Reversed Bills	(7) Consolidated Factor [(1)X(6)]+(5)	(8) Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	141	141	-	-	255	-	0.00%
2	1	105	246	105	105	150	255	10.69%
3	2	30	276	60	165	120	405	16.80%
4	3	25	301	75	240	95	525	24.44%
5	4	23	324	92	332	72	620	33.81%
6	5	9	333	45	377	63	692	38.39%
7	6	7	340	42	419	56	755	42.67%
8	7	9	349	63	482	47	811	49.08%
9	8	13	362	104	586	34	858	59.67%
10	9	7	369	63	649	27	892	66.09%
11	10	8	377	80	729	19	919	74.24%
12	11	6	383	66	795	13	938	80.96%
13	12	3	386	36	831	10	951	84.62%
14	13	5	391	65	896	5	961	91.24%
15	15	1	392	15	911	4	971	92.77%
16	17	2	394	34	945	2	979	96.23%
17	18	1	395	18	963	1	981	98.07%
18	19	1	396	19	982	-	982	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14  
 Page: 3 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	72	72	-	-	4,940	-	0.00%
	1	54	126	54	54	4,886	4,940	1.08%
	2	26	152	52	106	4,860	9,826	2.11%
	3	19	171	57	163	4,841	14,686	3.25%
	4	10	181	40	203	4,831	19,527	4.05%
	5	24	205	120	323	4,807	24,358	6.44%
	6	15	220	90	413	4,792	29,165	8.24%
	7	11	231	77	490	4,781	33,957	9.78%
	8	26	257	208	698	4,755	38,738	13.93%
	9	17	274	153	851	4,738	43,493	16.98%
	10	12	286	120	971	4,726	48,231	19.37%
	11	12	298	132	1,103	4,714	52,957	22.01%
	12	3	301	36	1,139	4,711	57,671	22.73%
	13	2	303	26	1,165	4,709	62,382	23.24%
	14	2	305	28	1,193	4,707	67,091	23.80%
	15	2	307	30	1,223	4,705	71,798	24.40%
	16	2	309	32	1,255	4,703	76,503	25.04%
	17	2	311	34	1,289	4,701	81,206	25.72%
	18	1	312	18	1,307	4,700	85,907	26.08%
	19	2	314	38	1,345	4,698	90,607	26.84%
	20	1	315	20	1,365	4,697	95,305	27.23%
	22	2	317	44	1,409	4,695	104,699	28.11%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 1" (continued)

Schedule: E-14  
 Page: 4 of 26  
 Preparer:

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	23	3	320	69	1,478	58	2,812	29.49%
2	25	3	323	75	1,553	55	2,928	30.99%
3	26	1	324	26	1,579	54	2,983	31.50%
4	27	1	325	27	1,606	53	3,037	32.04%
5	29	1	326	29	1,635	52	3,143	32.62%
6	30	1	327	30	1,665	51	3,195	33.22%
7	33	2	329	66	1,731	49	3,348	34.54%
8	34	3	332	102	1,833	46	3,397	36.57%
9	35	2	334	70	1,903	44	3,443	37.97%
10	36	4	338	144	2,047	40	3,487	40.84%
11	37	2	340	74	2,121	38	3,527	42.32%
12	38	2	342	76	2,197	36	3,565	43.83%
13	39	2	344	78	2,275	34	3,601	45.39%
14	40	1	345	40	2,315	33	3,635	46.19%
15	41	2	347	82	2,397	31	3,668	47.83%
16	44	2	349	88	2,485	29	3,761	49.58%
17	47	1	350	47	2,532	28	3,848	50.52%
18	50	2	352	100	2,632	26	3,932	52.51%
19	51	2	354	102	2,734	24	3,958	54.55%
20	53	2	356	106	2,840	22	4,006	56.66%
21	55	1	357	55	2,895	21	4,050	57.76%
22	57	1	358	57	2,952	20	4,092	58.90%
23	58	1	359	58	3,010	19	4,112	60.06%
24	59	1	360	59	3,069	18	4,131	61.23%
25	64	1	361	64	3,133	17	4,221	62.51%
26	65	2	363	130	3,263	15	4,238	65.10%
27	66	2	365	132	3,395	13	4,253	67.74%
28	67	1	366	67	3,462	12	4,266	69.07%
29	72	1	367	72	3,534	11	4,326	70.51%
30	73	1	368	73	3,607	10	4,337	71.97%
31	75	1	369	75	3,682	9	4,357	73.46%
32	102	1	370	102	3,784	8	4,600	75.50%
33	125	1	371	125	3,909	7	4,784	77.99%
34	134	2	373	268	4,177	5	4,847	83.34%
35	137	1	374	137	4,314	4	4,862	86.07%
36	163	1	375	163	4,477	3	4,966	89.33%
37	174	1	376	174	4,651	2	4,999	92.80%
38	179	1	377	179	4,830	1	5,009	96.37%
39	182	1	378	182	5,012	-	5,012	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 1 1/2"

Schedule: E-14  
 Page: 5 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)		(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Factor [(1)X(6)]+(5)	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(4)	(5)	(6)	(7)	(7)	(8)
1	1	1	1	1	1	1	77	78	78	0.04%
2	2	2	3	4	4	5	75	155	155	0.21%
3	3	3	6	9	9	14	72	230	230	0.58%
4	4	5	11	20	20	34	67	302	302	1.41%
5	6	1	12	6	6	40	66	436	436	1.65%
6	7	2	14	14	14	54	64	502	502	2.23%
7	8	2	16	16	16	70	62	566	566	2.90%
8	9	1	17	9	9	79	61	628	628	3.27%
9	10	2	19	20	20	99	59	689	689	4.10%
10	12	1	20	12	12	111	58	807	807	4.59%
11	13	1	21	13	13	124	57	865	865	5.13%
12	14	2	23	28	28	152	55	922	922	6.29%
13	17	2	25	34	34	186	53	1,087	1,087	7.70%
14	18	3	28	54	54	240	50	1,140	1,140	9.93%
15	19	3	31	57	57	297	47	1,190	1,190	12.29%
16	20	1	32	20	20	317	46	1,237	1,237	13.12%
17	23	4	36	92	92	409	42	1,375	1,375	16.92%
18	24	1	37	24	24	433	41	1,417	1,417	17.91%
19	25	1	38	25	25	458	40	1,458	1,458	18.95%
20	26	3	41	78	78	536	37	1,498	1,498	22.18%
21	27	4	45	108	108	644	33	1,535	1,535	26.64%
22	28	2	47	56	56	700	31	1,568	1,568	28.96%
23	29	3	50	87	87	787	28	1,599	1,599	32.56%
24	30	4	54	120	120	907	24	1,627	1,627	37.53%
25	32	2	56	64	64	971	22	1,675	1,675	40.17%
26	33	4	60	132	132	1,103	18	1,697	1,697	45.64%
27	34	1	61	34	34	1,137	17	1,715	1,715	47.04%
28	35	4	65	140	140	1,277	13	1,732	1,732	52.83%
29	36	1	66	36	36	1,313	12	1,745	1,745	54.32%
30	37	2	68	74	74	1,387	10	1,757	1,757	57.39%
31	49	1	69	49	49	1,436	9	1,877	1,877	59.41%
32	80	1	70	80	80	1,516	8	2,156	2,156	62.72%
33	107	2	72	214	214	1,730	6	2,372	2,372	71.58%
34	109	1	73	109	109	1,839	5	2,384	2,384	76.09%
35	111	1	74	111	111	1,950	4	2,394	2,394	80.68%
36	113	1	75	113	113	2,063	3	2,402	2,402	85.35%
37	114	1	76	114	114	2,177	2	2,405	2,405	90.07%
38	115	1	77	115	115	2,292	1	2,407	2,407	94.83%
39	125	1	78	125	125	2,417	-	2,417	2,417	100.00%

**PG. 71** Billing Analysis Schedules

**Florida Public Service Commission**

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2"

Schedule: E-14  
 Page: 6 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)
1	0	1	1	-	-	597	-	0.00%
2	1	2	3	2	2	595	597	0.00%
3	2	2	5	4	6	593	1,192	0.01%
4	3	4	9	12	18	589	1,785	0.03%
5	4	4	13	16	34	585	2,374	0.06%
6	5	7	20	35	69	578	2,959	0.12%
7	6	1	21	6	75	577	3,537	0.14%
8	7	8	29	56	131	569	4,114	0.24%
9	8	1	30	8	139	568	4,683	0.25%
10	9	6	36	54	193	562	5,251	0.35%
11	10	2	38	20	213	560	5,813	0.38%
12	12	4	42	48	261	556	6,933	0.47%
13	13	1	43	13	274	555	7,489	0.49%
14	14	2	45	28	302	553	8,044	0.54%
15	15	4	49	60	362	549	8,597	0.65%
16	16	4	53	64	426	545	9,146	0.77%
17	17	4	57	68	494	541	9,691	0.89%
18	18	2	59	36	530	539	10,232	0.95%
19	19	2	61	38	568	537	10,771	1.02%
20	20	1	62	20	588	536	11,308	1.06%
21	21	2	64	42	630	534	11,844	1.13%
22	22	3	67	66	696	531	12,378	1.25%
23	25	1	68	25	721	530	13,971	1.30%
24	27	1	69	27	748	529	15,031	1.35%
25	28	5	74	140	888	524	15,560	1.60%
26	29	1	75	29	917	523	16,084	1.65%
27	31	2	77	62	979	521	17,130	1.76%
28	32	2	79	64	1,043	519	17,651	1.88%

**PG. 72 Billing Analysis Schedules**

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 7 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	Gallons		(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	33	1	80	33	1,076	518	18,170	1.94%
2	35	3	83	105	1,181	515	19,206	2.13%
3	36	4	87	144	1,325	511	19,721	2.39%
4	37	7	94	259	1,584	504	20,232	2.85%
5	38	4	98	152	1,736	500	20,736	3.13%
6	39	8	106	312	2,048	492	21,236	3.69%
7	40	2	108	80	2,128	490	21,728	3.83%
8	41	5	113	205	2,333	485	22,218	4.20%
9	42	4	117	168	2,501	481	22,703	4.50%
10	43	1	118	43	2,544	480	23,184	4.58%
11	44	6	124	264	2,808	474	23,664	5.06%
12	45	2	126	90	2,898	472	24,138	5.22%
13	47	7	133	329	3,227	465	25,082	5.81%
14	48	7	140	336	3,563	458	25,547	6.41%
15	49	3	143	147	3,710	455	26,005	6.68%
16	50	5	148	250	3,960	450	26,460	7.13%
17	51	5	153	255	4,215	445	26,910	7.59%
18	52	3	156	156	4,371	442	27,355	7.87%
19	53	4	160	212	4,583	438	27,797	8.25%
20	54	6	166	324	4,907	432	28,235	8.83%
21	55	7	173	385	5,292	425	28,667	9.53%
22	56	3	176	168	5,460	422	29,092	9.83%
23	57	2	178	114	5,574	420	29,514	10.04%
24	58	10	188	580	6,154	410	29,934	11.08%
25	59	7	195	413	6,567	403	30,344	11.82%
26	60	4	199	240	6,807	399	30,747	12.26%
27	61	7	206	427	7,234	392	31,146	13.02%
28	62	3	209	186	7,420	389	31,538	13.36%



**PG. 73 Billing Analysis Schedules**

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 8 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	63	7	216	441	7,861	382	31,927	14.15%
2	64	4	220	256	8,117	378	32,309	14.61%
3	65	4	224	260	8,377	374	32,687	15.08%
4	66	3	227	198	8,575	371	33,061	15.44%
5	67	2	229	134	8,709	369	33,432	15.68%
6	68	4	233	272	8,981	365	33,801	16.17%
7	69	1	234	69	9,050	364	34,166	16.29%
8	70	4	238	280	9,330	360	34,530	16.80%
9	71	4	242	284	9,614	356	34,890	17.31%
10	72	3	245	216	9,830	353	35,246	17.70%
11	73	2	247	146	9,976	351	35,599	17.96%
12	74	7	254	518	10,494	344	35,950	18.89%
13	75	2	256	150	10,644	342	36,294	19.16%
14	76	5	261	380	11,024	337	36,636	19.85%
15	77	5	266	385	11,409	332	36,973	20.54%
16	78	2	268	156	11,565	330	37,305	20.82%
17	79	7	275	553	12,118	323	37,635	21.82%
18	80	4	279	320	12,438	319	37,958	22.39%
19	81	2	281	162	12,600	317	38,277	22.68%
20	82	2	283	164	12,764	315	38,594	22.98%
21	83	4	287	332	13,096	311	38,909	23.58%
22	84	9	296	756	13,852	302	39,220	24.94%
23	85	5	301	425	14,277	297	39,522	25.70%
24	86	4	305	344	14,621	293	39,819	26.32%
25	87	8	313	696	15,317	285	40,112	27.58%
26	88	7	320	616	15,933	278	40,397	28.69%
27	89	6	326	534	16,467	272	40,675	29.65%
28	90	3	329	270	16,737	269	40,947	30.13%

**PG. 74** Billing Analysis Schedules

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 9 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	91	6	335	546	17,283	263	41,216	31.12%	
2	92	7	342	644	17,927	256	41,479	32.28%	
3	93	5	347	465	18,392	251	41,735	33.11%	
4	94	8	355	752	19,144	243	41,986	34.47%	
5	95	6	361	570	19,714	237	42,229	35.49%	
6	96	7	368	672	20,386	230	42,466	36.70%	
7	97	9	377	873	21,259	221	42,696	38.27%	
8	98	2	379	196	21,455	219	42,917	38.63%	
9	99	4	383	396	21,851	215	43,136	39.34%	
10	100	3	386	300	22,151	212	43,351	39.88%	
11	101	7	393	707	22,858	205	43,563	41.15%	
12	102	3	396	306	23,164	202	43,768	41.70%	
13	103	3	399	309	23,473	199	43,970	42.26%	
14	104	4	403	416	23,889	195	44,169	43.01%	
15	105	5	408	525	24,414	190	44,364	43.95%	
16	106	5	413	530	24,944	185	44,554	44.91%	
17	107	5	418	535	25,479	180	44,739	45.87%	
18	108	5	423	540	26,019	175	44,919	46.84%	
19	109	2	425	218	26,237	173	45,094	47.24%	
20	110	1	426	110	26,347	172	45,267	47.43%	
21	111	4	430	444	26,791	168	45,439	48.23%	
22	112	5	435	560	27,351	163	45,607	49.24%	
23	113	1	436	113	27,464	162	45,770	49.45%	
24	114	2	438	228	27,692	160	45,932	49.86%	
25	115	2	440	230	27,922	158	46,092	50.27%	
26	116	8	448	928	28,850	150	46,250	51.94%	
27	117	2	450	234	29,084	148	46,400	52.36%	
28	118	2	452	236	29,320	146	46,548	52.79%	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 10 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)	
1	119	6	458	714	30,034	140	46,694	54.07%	
2	120	2	460	240	30,274	138	46,834	54.50%	
3	121	5	465	605	30,879	133	46,972	55.59%	
4	122	3	468	366	31,245	130	47,105	56.25%	
5	123	3	471	369	31,614	127	47,235	56.92%	
6	124	3	474	372	31,986	124	47,362	57.59%	
7	125	4	478	500	32,486	120	47,486	58.49%	
8	126	1	479	126	32,612	119	47,606	58.71%	
9	127	2	481	254	32,866	117	47,725	59.17%	
10	128	4	485	512	33,378	113	47,842	60.09%	
11	131	3	488	393	33,771	110	48,181	60.80%	
12	132	1	489	132	33,903	109	48,291	61.04%	
13	133	4	493	532	34,435	105	48,400	62.00%	
14	134	3	496	402	34,837	102	48,505	62.72%	
15	136	3	499	408	35,245	99	48,709	63.45%	
16	137	2	501	274	35,519	97	48,808	63.95%	
17	139	2	503	278	35,797	95	49,002	64.45%	
18	140	2	505	280	36,077	93	49,097	64.95%	
19	141	3	508	423	36,500	90	49,190	65.71%	
20	142	2	510	284	36,784	88	49,280	66.22%	
21	143	3	513	429	37,213	85	49,368	67.00%	
22	144	1	514	144	37,357	84	49,453	67.26%	
23	145	2	516	290	37,647	82	49,537	67.78%	
24	146	4	520	584	38,231	78	49,619	68.83%	
25	147	2	522	294	38,525	76	49,697	69.36%	
26	148	1	523	148	38,673	75	49,773	69.63%	
27	150	1	524	150	38,823	74	49,923	69.90%	
28	154	1	525	154	38,977	73	50,219	70.17%	

**PG. 76** Billing Analysis Schedules

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 11 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
1	155	1	526	155	39,132	72	50,292	70.45%	
2	156	1	527	156	39,288	71	50,364	70.73%	
3	157	1	528	157	39,445	70	50,435	71.02%	
4	160	1	529	160	39,605	69	50,645	71.30%	
5	161	2	531	322	39,927	67	50,714	71.88%	
6	164	2	533	328	40,255	65	50,915	72.47%	
7	169	1	534	169	40,424	64	51,240	72.78%	
8	172	1	535	172	40,596	63	51,432	73.09%	
9	173	1	536	173	40,769	62	51,495	73.40%	
10	174	2	538	348	41,117	60	51,557	74.03%	
11	177	1	539	177	41,294	59	51,737	74.34%	
12	179	1	540	179	41,473	58	51,855	74.67%	
13	180	1	541	180	41,653	57	51,913	74.99%	
14	183	1	542	183	41,836	56	52,084	75.32%	
15	184	1	543	184	42,020	55	52,140	75.65%	
16	186	1	544	186	42,206	54	52,250	75.99%	
17	189	1	545	189	42,395	53	52,412	76.33%	
18	190	1	546	190	42,585	52	52,465	76.67%	
19	191	1	547	191	42,776	51	52,517	77.01%	
20	194	1	548	194	42,970	50	52,670	77.36%	
21	196	1	549	196	43,166	49	52,770	77.71%	
22	197	2	551	394	43,560	47	52,819	78.42%	
23	198	1	552	198	43,758	46	52,866	78.78%	
24	199	1	553	199	43,957	45	52,912	79.14%	
25	200	2	555	400	44,357	43	52,957	79.86%	
26	201	1	556	201	44,558	42	53,000	80.22%	
27	202	1	557	202	44,760	41	53,042	80.58%	
28	203	1	558	203	44,963	40	53,083	80.95%	

**PG. 77** Billing Analysis Schedules

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 12 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)
1	205	1	559	205	45,168	39	53,163	81.32%
2	208	1	560	208	45,376	38	53,280	81.69%
3	210	1	561	210	45,586	37	53,356	82.07%
4	212	2	563	424	46,010	35	53,430	82.84%
5	213	1	564	213	46,223	34	53,465	83.22%
6	218	1	565	218	46,441	33	53,635	83.61%
7	219	1	566	219	46,660	32	53,668	84.01%
8	220	1	567	220	46,880	31	53,700	84.40%
9	221	1	568	221	47,101	30	53,731	84.80%
10	230	1	569	230	47,331	29	54,001	85.21%
11	236	1	570	236	47,567	28	54,175	85.64%
12	243	1	571	243	47,810	27	54,371	86.08%
13	244	1	572	244	48,054	26	54,398	86.52%
14	247	1	573	247	48,301	25	54,476	86.96%
15	252	1	574	252	48,553	24	54,601	87.41%
16	254	1	575	254	48,807	23	54,649	87.87%
17	256	1	576	256	49,063	22	54,695	88.33%
18	261	2	578	522	49,585	20	54,805	89.27%
19	264	1	579	264	49,849	19	54,865	89.75%
20	269	1	580	269	50,118	18	54,960	90.23%
21	271	1	581	271	50,389	17	54,996	90.72%
22	276	1	582	276	50,665	16	55,081	91.22%
23	279	1	583	279	50,944	15	55,129	91.72%
24	284	2	585	568	51,512	13	55,204	92.74%
25	287	1	586	287	51,799	12	55,243	93.26%
26	290	1	587	290	52,089	11	55,279	93.78%
27	291	1	588	291	52,380	10	55,290	94.30%
28	294	1	589	294	52,674	9	55,320	94.83%

**PG. 78** Billing Analysis Schedules

**Florida Public Service Commission**

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 13 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	297	1	590	297	52,971	8	55,347	95.37%
2	298	1	591	298	53,269	7	55,355	95.90%
3	305	1	592	305	53,574	6	55,404	96.45%
4	313	1	593	313	53,887	5	55,452	97.02%
5	314	1	594	314	54,201	4	55,457	97.58%
6	319	1	595	319	54,520	3	55,477	98.16%
7	328	1	596	328	54,848	2	55,504	98.75%
8	337	1	597	337	55,185	1	55,522	99.35%
9	359	1	598	359	55,544	-	55,544	100.00%

**PG. 79** Billing Analysis Schedules

**Florida Public Service Commission**

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service  
 Meter Size: 3"

Schedule: E-14  
 Page: 14 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)	
		1	1	-	-	25	-	0.00%	
1	0	1	1	-	-	20	75	0.67%	
2	3	5	6	15	15	19	95	0.84%	
3	4	1	7	4	19	17	114	1.29%	
4	5	2	9	10	29	15	148	1.91%	
5	7	2	11	14	43	14	178	2.31%	
6	9	1	12	9	52	13	206	2.80%	
7	11	1	13	11	63	12	778	5.24%	
8	55	1	14	55	118	11	1,714	11.14%	
9	133	1	15	133	251	10	1,912	17.83%	
10	151	1	16	151	402	9	2,072	25.24%	
11	167	1	17	167	569	8	2,090	32.74%	
12	169	1	18	169	738	7	2,138	40.51%	
13	175	1	19	175	913	6	2,145	48.31%	
14	176	1	20	176	1,089	5	2,181	56.39%	
15	182	1	21	182	1,271	4	2,186	64.51%	
16	183	1	22	183	1,454	3	2,214	72.94%	
17	190	1	23	190	1,644	2	2,238	81.72%	
18	198	1	24	198	1,842	1	2,244	90.64%	
19	201	1	25	201	2,043	-	2,254	100.00%	
20	211	1	26	211	2,254	-			

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: Residential - Irrigation  
 Meter Size: 1"

Schedule: E-14  
 Page: 15 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	2486	2,486	-	-	2,675	-	0.00%
2	1	334	2,820	334	334	2,341	2,675	1.45%
3	2	292	3,112	584	918	2,049	5,016	4.00%
4	3	198	3,310	784	1,512	1,851	7,065	6.58%
5	4	196	3,506	980	2,296	1,655	8,916	10.00%
6	5	153	3,659	1,133	3,061	1,502	10,571	13.33%
7	6	167	3,826	1,300	4,063	1,335	12,073	17.69%
8	7	135	3,961	1,435	5,008	1,200	13,408	21.81%
9	8	128	4,089	1,563	6,032	1,072	14,608	26.27%
10	9	109	4,198	1,672	7,013	963	15,680	30.54%
11	10	106	4,304	1,778	8,073	857	16,643	35.16%
12	11	119	4,423	1,897	9,382	738	17,500	40.86%
13	12	106	4,529	2,003	10,654	632	18,238	46.40%
14	13	88	4,617	2,091	11,798	544	18,870	51.38%
15	14	66	4,683	2,157	12,722	478	19,414	55.40%
16	15	79	4,762	2,236	13,907	399	19,892	60.56%
17	16	55	4,817	2,291	14,787	344	20,291	64.39%
18	17	56	4,873	2,347	15,739	288	20,635	68.54%
19	18	41	4,914	2,388	16,477	247	20,923	71.75%
20	19	40	4,954	2,428	17,237	207	21,170	75.06%
21	20	31	4,985	2,459	17,857	176	21,377	77.76%
22	21	18	5,003	2,477	18,235	158	21,553	79.41%
23	22	21	5,024	2,498	18,697	137	21,711	81.42%
24	23	12	5,036	2,510	18,973	125	21,848	82.62%
25	24	15	5,051	2,525	19,333	110	21,973	84.19%
26	25	15	5,066	2,540	19,708	95	22,083	85.83%
27	26	16	5,082	2,556	20,124	79	22,178	87.64%
28	27	9	5,091	2,565	20,367	70	22,257	88.69%
29	28	10	5,101	2,575	20,647	60	22,327	89.91%
30	29	8	5,109	2,583	20,879	52	22,387	90.92%
31	30	6	5,115	2,589	21,059	46	22,439	91.71%
32	31	2	5,117	2,591	21,121	44	22,485	91.98%
33	32	4	5,121	2,595	21,249	40	22,529	92.54%
34	33	3	5,124	2,598	21,348	37	22,569	92.97%
35	34	6	5,130	2,604	21,552	31	22,606	93.86%
36	35	4	5,134	2,608	21,692	27	22,637	94.47%
37	36	1	5,135	2,609	21,728	26	22,664	94.62%
38	37	2	5,137	2,611	21,802	24	22,690	94.94%
39	38	5	5,142	2,616	21,992	19	22,714	95.77%
40	39	3	5,145	2,619	22,109	16	22,733	96.28%
41	40	1	5,146	2,620	22,149	15	22,749	96.46%
42	41	1	5,147	2,621	22,190	14	22,764	96.63%
43	42	2	5,149	2,623	22,274	12	22,778	97.00%
44	43	2	5,151	2,625	22,360	10	22,790	97.37%
45	45	1	5,152	2,626	22,405	9	22,810	97.57%
46	46	1	5,153	2,627	22,451	8	22,819	97.77%
47	48	1	5,154	2,628	22,499	7	22,835	97.98%
48	51	1	5,155	2,629	22,550	6	22,856	98.20%
49	58	2	5,157	2,631	22,666	4	22,898	98.71%
50	63	1	5,158	2,632	22,729	3	22,918	98.98%
51	69	2	5,160	2,634	22,867	1	22,936	99.58%
52	96	1	5,161	2,635	22,963	-	22,963	100.00%



Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service - Irrigation  
 Meter Size: 1"

Schedule: E-14  
 Page: 16 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	29	29	-	-	49	-	0.00%
2	1	4	33	4	4	45	49	0.47%
3	2	5	38	10	14	40	94	1.63%
4	3	6	44	18	32	34	134	3.72%
5	4	2	46	8	40	32	168	4.65%
6	5	2	48	10	50	30	200	5.81%
7	6	1	49	6	56	29	230	6.51%
8	8	2	51	16	72	27	288	8.37%
9	10	1	52	10	82	26	342	9.53%
10	11	1	53	11	93	25	368	10.81%
11	12	1	54	12	105	24	393	12.21%
12	13	1	55	13	118	23	417	13.72%
13	15	2	57	30	148	21	463	17.21%
14	16	3	60	48	196	18	484	22.79%
15	17	3	63	51	247	15	502	28.72%
16	25	1	64	25	272	14	622	31.63%
17	28	1	65	28	300	13	664	34.88%
18	30	1	66	30	330	12	690	38.37%
19	37	3	69	111	441	9	774	51.28%
20	39	3	72	117	558	6	792	64.88%
21	40	2	74	80	638	4	798	74.19%
22	42	3	77	126	764	1	806	88.84%
23	96	1	78	96	860	-	860	100.00%

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Water [ X ] or Sewer [ ]  
 Customer Class: General Service - Irrigation  
 Meter Size: 1 1/2"

Schedule: E-14  
 Page: 17 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Gallons (2)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)
1	1	5	5	5	5	5	8	13	20.83%
2	2	5	10	10	15	15	3	21	62.50%
3	3	3	13	9	24	24	-	24	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: Residential  
 Meter Size: 1"

Schedule: E-14  
 Page: 18 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)		(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Gallons	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(5)	(6)	(7)	(8)
1	0	252	252	-	-	-	4,720	-	0.00%
2	1	264	516	264	264	264	4,456	4,720	0.96%
3	2	492	1,008	984	1,248	1,248	3,964	9,176	4.55%
4	3	692	1,700	2,076	3,324	3,324	3,272	13,140	12.13%
5	4	757	2,457	3,028	6,352	6,352	2,515	16,412	23.18%
6	5	641	3,098	3,205	9,557	9,557	1,874	18,927	34.87%
7	6	479	3,577	2,874	12,431	12,431	1,395	20,801	45.36%
8	7	380	3,957	2,660	15,091	15,091	1,015	22,196	55.06%
9	8	244	4,201	1,952	17,043	17,043	771	23,211	62.18%
10	9	202	4,403	1,818	18,861	18,861	569	23,982	68.82%
11	10	142	4,545	1,420	20,281	20,281	427	24,551	74.00%
12	11	97	4,642	1,067	21,348	21,348	330	24,978	77.89%
13	12	76	4,718	912	22,260	22,260	254	25,308	81.22%
14	13	51	4,769	663	22,923	22,923	203	25,562	83.64%
15	14	33	4,802	462	23,385	23,385	170	25,765	85.32%
16	15	26	4,828	390	23,775	23,775	144	25,935	86.74%
17	16	20	4,848	320	24,095	24,095	124	26,079	87.91%
18	17	14	4,862	238	24,333	24,333	110	26,203	88.78%
19	18	17	4,879	306	24,639	24,639	93	26,313	89.90%
20	19	14	4,893	266	24,905	24,905	79	26,406	90.87%
21	20	6	4,899	120	25,025	25,025	73	26,485	91.31%
22	21	16	4,915	336	25,361	25,361	57	26,558	92.53%
23	22	6	4,921	132	25,493	25,493	51	26,615	93.01%
24	23	4	4,925	92	25,585	25,585	47	26,666	93.35%
25	24	2	4,927	48	25,633	25,633	45	26,713	93.52%
26	25	3	4,930	75	25,708	25,708	42	26,758	93.80%
27	26	6	4,936	156	25,864	25,864	36	26,800	94.37%
28	27	3	4,939	81	25,945	25,945	33	26,836	94.66%
29	28	4	4,943	112	26,057	26,057	29	26,869	95.07%
30	29	4	4,947	116	26,173	26,173	25	26,898	95.49%
31	30	2	4,949	60	26,233	26,233	23	26,923	95.71%
32	31	3	4,952	93	26,326	26,326	20	26,946	96.05%
33	35	2	4,954	70	26,396	26,396	18	27,026	96.31%
34	36	1	4,955	36	26,432	26,432	17	27,044	96.44%
35	39	1	4,956	39	26,471	26,471	16	27,095	96.58%
36	40	1	4,957	40	26,511	26,511	15	27,111	96.73%
37	43	1	4,958	43	26,554	26,554	14	27,156	96.88%
38	44	1	4,959	44	26,598	26,598	13	27,170	97.04%
39	47	2	4,961	94	26,692	26,692	11	27,209	97.39%
40	53	2	4,963	106	26,798	26,798	9	27,275	97.77%
41	54	1	4,964	54	26,852	26,852	8	27,284	97.97%
42	55	1	4,965	55	26,907	26,907	7	27,292	98.17%
43	56	1	4,966	56	26,963	26,963	6	27,299	98.38%
44	57	1	4,967	57	27,020	27,020	5	27,305	98.58%
45	60	1	4,968	60	27,080	27,080	4	27,320	98.80%
46	69	1	4,969	69	27,149	27,149	3	27,356	99.06%
47	74	1	4,970	74	27,223	27,223	2	27,371	99.33%
48	80	1	4,971	80	27,303	27,303	1	27,383	99.62%
49	105	1	4,972	105	27,408	27,408	-	27,408	100.00%

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 5/8" X 3/4"

Schedule: E-14  
 Page: 19 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	Gallons		(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Consumed (1) X (2)	Cumulative Gallons (5)	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	112	112	-	-	229	-	0.00%
2	1	95	207	95	95	134	229	10.07%
3	2	28	235	56	151	106	363	16.01%
4	3	13	248	39	190	93	469	20.15%
5	4	19	267	76	266	74	562	28.21%
6	5	11	278	55	321	63	636	34.04%
7	6	3	281	18	339	60	699	35.95%
8	7	8	289	56	395	52	759	41.89%
9	8	15	304	120	515	37	811	54.61%
10	9	9	313	81	596	28	848	63.20%
11	10	8	321	80	676	20	876	71.69%
12	11	6	327	66	742	14	896	78.69%
13	12	3	330	36	778	11	910	82.50%
14	13	5	335	65	843	6	921	89.40%
15	14	1	336	14	857	5	927	90.88%
16	15	1	337	15	872	4	932	92.47%
17	17	2	339	34	906	2	940	96.08%
18	18	1	340	18	924	1	942	97.99%
19	19	1	341	19	943	-	943	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 1"

Schedule: E-14  
 Page: 20 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	61	61	-	-	300	-	0.00%
2	1	49	110	49	49	251	300	0.97%
3	2	22	132	44	93	229	551	1.84%
4	3	24	156	72	165	205	780	3.27%
5	4	12	168	48	213	193	985	4.22%
6	5	24	192	120	333	169	1,178	6.59%
7	6	12	204	72	405	157	1,347	8.02%
8	7	10	214	70	475	147	1,504	9.40%
9	8	29	243	232	707	118	1,651	14.00%
10	9	15	258	135	842	103	1,769	16.67%
11	10	11	269	110	952	92	1,872	18.85%
12	11	12	281	132	1,084	80	1,964	21.46%
13	12	5	286	60	1,144	75	2,044	22.65%
14	13	2	288	26	1,170	73	2,119	23.16%
15	14	2	290	28	1,198	71	2,192	23.72%
16	15	2	292	30	1,228	69	2,263	24.31%
17	16	2	294	32	1,260	67	2,332	24.95%
18	17	1	295	17	1,277	66	2,399	25.28%
19	19	2	297	38	1,315	64	2,531	26.03%
20	20	2	299	40	1,355	62	2,595	26.83%
21	22	1	300	22	1,377	61	2,719	27.26%
22	23	2	302	46	1,423	59	2,780	28.17%
23	25	2	304	50	1,473	57	2,898	29.16%
24	27	1	305	27	1,500	56	3,012	29.70%
25	29	1	306	29	1,529	55	3,124	30.27%
26	30	1	307	30	1,559	54	3,179	30.87%
27	33	3	310	99	1,658	51	3,341	32.83%
28	34	3	313	102	1,760	48	3,392	34.84%
29	35	3	316	105	1,865	45	3,440	36.92%
30	36	4	320	144	2,009	41	3,485	39.77%
31	37	3	323	111	2,120	38	3,526	41.97%
32	38	2	325	76	2,196	36	3,564	43.48%
33	39	2	327	78	2,274	34	3,600	45.02%
34	40	1	328	40	2,314	33	3,634	45.81%
35	41	2	330	82	2,396	31	3,667	47.44%
36	44	1	331	44	2,440	30	3,760	48.31%
37	47	1	332	47	2,487	29	3,850	49.24%
38	50	2	334	100	2,587	27	3,937	51.22%
39	51	2	336	102	2,689	25	3,964	53.24%
40	53	2	338	106	2,795	23	4,014	55.34%
41	57	1	339	57	2,852	22	4,106	56.46%
42	58	1	340	58	2,910	21	4,128	57.61%
43	59	1	341	59	2,969	20	4,149	58.78%
44	62	1	342	62	3,031	19	4,209	60.01%
45	64	1	343	64	3,095	18	4,247	61.27%
46	65	2	345	130	3,225	16	4,265	63.85%
47	66	2	347	132	3,357	14	4,281	66.46%
48	67	1	348	67	3,424	13	4,295	67.79%
49	72	1	349	72	3,496	12	4,360	69.21%
50	73	1	350	73	3,569	11	4,372	70.66%
51	75	1	351	75	3,644	10	4,394	72.14%
52	77	1	352	77	3,721	9	4,414	73.67%
53	102	1	353	102	3,823	8	4,639	75.69%
54	125	1	354	125	3,948	7	4,823	78.16%
55	134	2	356	268	4,216	5	4,886	83.47%
56	137	1	357	137	4,353	4	4,901	86.18%
57	163	1	358	163	4,516	3	5,005	89.41%
58	174	1	359	174	4,690	2	5,038	92.85%
59	179	1	360	179	4,869	1	5,048	96.40%
60	182	1	361	182	5,051	-	5,051	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 1 1/2"

Schedule: E-14  
 Page: 21 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	2	1	1	2	2	71	144	0.08%
2	3	4	5	12	14	67	215	0.58%
3	4	5	10	20	34	62	282	1.41%
4	7	2	12	14	48	60	468	1.99%
5	10	1	13	10	58	59	648	2.40%
6	12	1	14	12	70	58	766	2.90%
7	13	1	15	13	83	57	824	3.43%
8	14	1	16	14	97	56	881	4.01%
9	17	2	18	34	131	54	1,049	5.42%
10	18	3	21	54	185	51	1,103	7.65%
11	19	1	22	19	204	50	1,154	8.44%
12	20	2	24	40	244	48	1,204	10.10%
13	23	3	27	69	313	45	1,348	12.95%
14	25	1	28	25	338	44	1,438	13.98%
15	26	3	31	78	416	41	1,482	17.21%
16	27	6	37	162	578	35	1,523	23.91%
17	28	2	39	56	634	33	1,558	26.23%
18	29	3	42	87	721	30	1,591	29.83%
19	30	4	46	120	841	26	1,621	34.80%
20	32	3	49	96	937	23	1,673	38.77%
21	33	4	53	132	1,069	19	1,696	44.23%
22	34	2	55	68	1,137	17	1,715	47.04%
23	35	4	59	140	1,277	13	1,732	52.83%
24	36	1	60	36	1,313	12	1,745	54.32%
25	37	2	62	74	1,387	10	1,757	57.39%
26	49	1	63	49	1,436	9	1,877	59.41%
27	80	1	64	80	1,516	8	2,156	62.72%
28	107	2	66	214	1,730	6	2,372	71.58%
29	109	1	67	109	1,839	5	2,384	76.09%
30	111	1	68	111	1,950	4	2,394	80.68%
31	113	1	69	113	2,063	3	2,402	85.35%
32	114	1	70	114	2,177	2	2,405	90.07%
33	115	1	71	115	2,292	1	2,407	94.83%
34	125	1	72	125	2,417	-	2,417	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [X]  
 Customer Class: General Service  
 Meter Size: 2"

Schedule: E-14  
 Page: 22 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	0	1	1	-	-	563	-	0.00%
2	1	1	2	1	1	562	563	0.00%
3	2	1	3	2	3	561	1,125	0.01%
4	3	3	6	9	12	558	1,686	0.02%
5	4	3	9	12	24	555	2,244	0.04%
6	5	9	18	45	69	546	2,799	0.12%
7	6	6	24	36	105	540	3,345	0.19%
8	7	8	32	56	161	532	3,885	0.29%
9	8	3	35	24	185	529	4,417	0.33%
10	9	1	36	9	194	528	4,946	0.35%
11	22	1	37	22	216	527	11,810	0.39%
12	26	1	38	26	242	526	13,918	0.44%
13	27	1	39	27	269	525	14,444	0.48%
14	28	3	42	84	353	522	14,969	0.63%
15	29	1	43	29	382	521	15,491	0.69%
16	31	2	45	62	444	519	16,533	0.80%
17	32	2	47	64	508	517	17,052	0.91%
18	33	2	49	66	574	515	17,569	1.03%
19	35	3	52	105	679	512	18,599	1.22%
20	36	5	57	180	859	507	19,111	1.54%
21	37	5	62	185	1,044	502	19,618	1.88%
22	38	2	64	76	1,120	500	20,120	2.01%
23	39	7	71	273	1,393	493	20,620	2.50%
24	40	1	72	40	1,433	492	21,113	2.58%
25	41	4	76	164	1,597	488	21,605	2.87%
26	42	3	79	126	1,723	485	22,093	3.10%
27	43	1	80	43	1,766	484	22,578	3.18%
28	44	5	85	220	1,986	479	23,062	3.57%
29	45	4	89	180	2,166	475	23,541	3.89%
30	47	5	94	235	2,401	470	24,491	4.32%
31	48	6	100	288	2,689	464	24,961	4.83%
32	49	3	103	147	2,836	461	25,425	5.10%
33	50	4	107	200	3,036	457	25,886	5.46%
34	51	5	112	255	3,291	452	26,343	5.92%
35	52	2	114	104	3,395	450	26,795	6.10%
36	53	6	120	318	3,713	444	27,245	6.68%
37	54	6	126	324	4,037	438	27,689	7.26%
38	55	7	133	385	4,422	431	28,127	7.95%
39	56	6	139	336	4,758	425	28,558	8.55%
40	57	3	142	171	4,929	422	28,983	8.86%
41	58	7	149	406	5,335	415	29,405	9.59%
42	59	7	156	413	5,748	408	29,820	10.33%
43	60	5	161	300	6,048	403	30,228	10.87%
44	61	6	167	366	6,414	397	30,631	11.53%
45	62	3	170	186	6,600	394	31,028	11.87%
46	63	7	177	441	7,041	387	31,422	12.66%
47	64	4	181	256	7,297	383	31,809	13.12%
48	65	4	185	260	7,557	379	32,192	13.59%
49	66	2	187	132	7,689	377	32,571	13.82%
50	67	2	189	134	7,823	375	32,948	14.07%
51	68	4	193	272	8,095	371	33,323	14.55%
52	69	1	194	69	8,164	370	33,694	14.68%
53	70	6	200	420	8,584	364	34,064	15.43%
54	71	4	204	284	8,868	360	34,428	15.94%
55	72	2	206	144	9,012	358	34,788	16.20%
56	73	3	209	219	9,231	355	35,146	16.60%
57	74	5	214	370	9,601	350	35,501	17.26%
58	75	2	216	150	9,751	348	35,851	17.53%
59	76	4	220	304	10,055	344	36,199	18.08%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 23 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level (1)	Number of Bills (2)	Cumulative Bills (3)	Gallons Consumed (1) X (2) (4)	Cumulative Gallons (5)	Reversed Bills (6)	Consolidated Factor [(1)X(6)]+(5) (7)	Percentage of Total (8)
1	77	4	224	308	10,363	340	36,543	18.63%
2	78	1	225	78	10,441	339	36,883	18.77%
3	79	7	232	553	10,994	332	37,222	19.77%
4	80	4	236	320	11,314	328	37,554	20.34%
5	81	1	237	81	11,395	327	37,882	20.49%
6	82	2	239	164	11,559	325	38,209	20.78%
7	83	2	241	166	11,725	323	38,534	21.08%
8	84	9	250	756	12,481	314	38,857	22.44%
9	85	4	254	340	12,821	310	39,171	23.05%
10	86	5	259	430	13,251	305	39,481	23.82%
11	87	9	268	783	14,034	296	39,786	25.23%
12	88	7	275	616	14,650	289	40,082	26.34%
13	89	7	282	623	15,273	282	40,371	27.46%
14	90	3	285	270	15,543	279	40,653	27.95%
15	91	7	292	637	16,180	272	40,932	29.09%
16	92	8	300	736	16,916	264	41,204	30.41%
17	93	4	304	372	17,288	260	41,468	31.08%
18	94	9	313	846	18,134	251	41,728	32.60%
19	95	7	320	665	18,799	244	41,979	33.80%
20	96	6	326	576	19,375	238	42,223	34.84%
21	97	9	335	873	20,248	229	42,461	36.40%
22	98	2	337	196	20,444	227	42,690	36.76%
23	99	3	340	297	20,741	224	42,917	37.29%
24	100	5	345	500	21,241	219	43,141	38.19%
25	101	8	353	808	22,049	211	43,360	39.64%
26	102	4	357	408	22,457	207	43,571	40.38%
27	103	3	360	309	22,766	204	43,778	40.93%
28	104	4	364	416	23,182	200	43,982	41.68%
29	105	4	368	420	23,602	196	44,182	42.44%
30	106	5	373	530	24,132	191	44,378	43.39%
31	107	5	378	535	24,667	186	44,569	44.35%
32	108	5	383	540	25,207	181	44,755	45.32%
33	109	2	385	218	25,425	179	44,936	45.71%
34	110	1	386	110	25,535	178	45,115	45.91%
35	111	4	390	444	25,979	174	45,293	46.71%
36	112	5	395	560	26,539	169	45,467	47.72%
37	113	1	396	113	26,652	168	45,636	47.92%
38	114	2	398	228	26,880	166	45,804	48.33%
39	115	3	401	345	27,225	163	45,970	48.95%
40	116	9	410	1,044	28,269	154	46,133	50.83%
41	117	2	412	234	28,503	152	46,287	51.25%
42	118	2	414	236	28,739	150	46,439	51.67%
43	119	7	421	833	29,572	143	46,589	53.17%
44	120	2	423	240	29,812	141	46,732	53.60%
45	121	5	428	605	30,417	136	46,873	54.69%
46	122	3	431	366	30,783	133	47,009	55.35%
47	123	3	434	369	31,152	130	47,142	56.01%
48	124	3	437	372	31,524	127	47,272	56.68%
49	125	4	441	500	32,024	123	47,399	57.58%
50	126	2	443	252	32,276	121	47,522	58.03%
51	127	2	445	254	32,530	119	47,643	58.49%
52	128	5	450	640	33,170	114	47,762	59.64%
53	131	3	453	393	33,563	111	48,104	60.34%
54	132	1	454	132	33,695	110	48,215	60.58%
55	133	5	459	665	34,360	105	48,325	61.78%
56	134	3	462	402	34,762	102	48,430	62.50%
57	136	3	465	408	35,170	99	48,634	63.23%
58	137	2	467	274	35,444	97	48,733	63.73%
59	139	1	468	139	35,583	96	48,927	63.98%



Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 24 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	140	2	470	280	35,863	94	49,023	64.48%
2	141	3	473	423	36,286	91	49,117	65.24%
3	142	2	475	284	36,570	89	49,208	65.75%
4	143	3	478	429	36,999	86	49,297	66.52%
5	144	1	479	144	37,143	85	49,383	66.78%
6	145	2	481	290	37,433	83	49,468	67.30%
7	146	4	485	584	38,017	79	49,551	68.35%
8	147	2	487	294	38,311	77	49,630	68.88%
9	148	1	488	148	38,459	76	49,707	69.15%
10	150	1	489	150	38,609	75	49,859	69.42%
11	154	1	490	154	38,763	74	50,159	69.69%
12	155	1	491	155	38,918	73	50,233	69.97%
13	156	1	492	156	39,074	72	50,306	70.25%
14	157	1	493	157	39,231	71	50,378	70.54%
15	160	1	494	160	39,391	70	50,591	70.82%
16	161	2	496	322	39,713	68	50,661	71.40%
17	164	2	498	328	40,041	66	50,865	71.99%
18	167	1	499	167	40,208	65	51,063	72.29%
19	169	1	500	169	40,377	64	51,193	72.60%
20	172	1	501	172	40,549	63	51,385	72.90%
21	173	1	502	173	40,722	62	51,448	73.22%
22	174	2	504	348	41,070	60	51,510	73.84%
23	177	1	505	177	41,247	59	51,690	74.16%
24	179	1	506	179	41,426	58	51,808	74.48%
25	180	1	507	180	41,606	57	51,866	74.81%
26	183	1	508	183	41,789	56	52,037	75.13%
27	184	1	509	184	41,973	55	52,093	75.47%
28	186	1	510	186	42,159	54	52,203	75.80%
29	189	1	511	189	42,348	53	52,365	76.14%
30	190	1	512	190	42,538	52	52,418	76.48%
31	191	1	513	191	42,729	51	52,470	76.82%
32	194	1	514	194	42,923	50	52,623	77.17%
33	196	1	515	196	43,119	49	52,723	77.53%
34	197	1	516	197	43,316	48	52,772	77.88%
35	198	1	517	198	43,514	47	52,820	78.24%
36	199	1	518	199	43,713	46	52,867	78.59%
37	200	2	520	400	44,113	44	52,913	79.31%
38	201	1	521	201	44,314	43	52,957	79.67%
39	202	1	522	202	44,516	42	53,000	80.04%
40	205	1	523	205	44,721	41	53,126	80.41%
41	208	1	524	208	44,929	40	53,249	80.78%
42	210	1	525	210	45,139	39	53,329	81.16%
43	212	1	526	212	45,351	38	53,407	81.54%
44	213	1	527	213	45,564	37	53,445	81.92%
45	218	1	528	218	45,782	36	53,630	82.31%
46	219	1	529	219	46,001	35	53,666	82.71%
47	220	1	530	220	46,221	34	53,701	83.10%
48	221	1	531	221	46,442	33	53,735	83.50%
49	230	1	532	230	46,672	32	54,032	83.91%
50	236	2	534	472	47,144	30	54,224	84.76%
51	243	1	535	243	47,387	29	54,434	85.20%
52	244	2	537	488	47,875	27	54,463	86.08%
53	247	1	538	247	48,122	26	54,544	86.52%
54	252	1	539	252	48,374	25	54,674	86.97%
55	254	2	541	508	48,882	23	54,724	87.89%
56	256	1	542	256	49,138	22	54,770	88.35%
57	261	2	544	522	49,660	20	54,880	89.29%
58	264	1	545	264	49,924	19	54,940	89.76%
59	269	1	546	269	50,193	18	55,035	90.24%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 2" (Continued)

Schedule: E-14  
 Page: 25 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	271	1	547	271	50,464	17	55,071	90.73%
2	276	1	548	276	50,740	16	55,156	91.23%
3	279	1	549	279	51,019	15	55,204	91.73%
4	284	2	551	568	51,587	13	55,279	92.75%
5	287	1	552	287	51,874	12	55,318	93.27%
6	290	1	553	290	52,164	11	55,354	93.79%
7	291	1	554	291	52,455	10	55,365	94.31%
8	294	1	555	294	52,749	9	55,395	94.84%
9	297	1	556	297	53,046	8	55,422	95.37%
10	298	1	557	298	53,344	7	55,430	95.91%
11	305	1	558	305	53,649	6	55,479	96.46%
12	313	1	559	313	53,962	5	55,527	97.02%
13	314	1	560	314	54,276	4	55,532	97.59%
14	319	1	561	319	54,595	3	55,552	98.16%
15	328	1	562	328	54,923	2	55,579	98.75%
16	337	1	563	337	55,260	1	55,597	99.35%
17	359	1	564	359	55,619	-	55,619	100.00%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [ ] or Sewer [ X ]  
 Customer Class: General Service  
 Meter Size: 3"

Schedule: E-14  
 Page: 26 of 26  
 Preparer: W T Rendell

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons and begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Consumption Level	Number of Bills	Cumulative Bills	Gallons Consumed (1) X (2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)X(6)]+(5)	Percentage of Total
1	3	5	5	15	15	19	72	0.67%
2	4	1	6	4	19	18	91	0.84%
3	5	2	8	10	29	16	109	1.29%
4	7	2	10	14	43	14	141	1.91%
5	9	1	11	9	52	13	169	2.31%
6	11	1	12	11	63	12	195	2.80%
7	151	1	13	151	214	11	1,875	9.49%
8	167	1	14	167	381	10	2,051	16.90%
9	169	1	15	169	550	9	2,071	24.40%
10	175	1	16	175	725	8	2,125	32.17%
11	176	1	17	176	901	7	2,133	39.97%
12	182	1	18	182	1,083	6	2,175	48.05%
13	183	1	19	183	1,266	5	2,181	56.17%
14	188	1	20	188	1,454	4	2,206	64.51%
15	190	1	21	190	1,644	3	2,214	72.94%
16	198	1	22	198	1,842	2	2,238	81.72%
17	201	1	23	201	2,043	1	2,244	90.64%
18	211	1	24	211	2,254	-	2,254	100.00%

		Test Year	Source	BFC	Usage	BFC	Usage
		Adjusted		%	%	Amt	Amt
<b>O &amp; M</b>							
601	Salaries & Wages - Employees	-	B-5	50%	50%	-	-
603	Salaries & Wages - Officers, Exec.	30,000	B-5	50%	50%	15,000	15,000
604	Employee Pensions & Benefits	-	B-5	50%	50%	-	-
610	Purchased Water	-	B-5	0%	100%	-	-
615	Purchased Power	43,117	B-5	0%	100%	-	43,117
616	Fuel for Purchased Power	-	B-5	0%	100%	-	-
618	Chemicals	72,541	B-5	0%	100%	-	72,541
620	Materials & Supplies	-	B-5	0%	100%	-	-
631	Contractual Services - Engineering	-	B-5	50%	50%	-	-
632	Contractual Services - Accounting	450	B-5	50%	50%	225	225
633	Contractual Services - Legal	350	B-5	50%	50%	175	175
634	Contractual Services - Mgmt. Fees	-	B-5	50%	50%	-	-
635	Contractual Services - Testing	-	B-5	50%	50%	-	-
636	Contractual Services - Other	396,688	B-5	50%	50%	198,344	198,344
641	Rental of Building/Real Prop.	-	B-5	100%	0%	-	-
642	Rental of Equipment	-	B-5	100%	0%	-	-
650	Transportation Expenses	-	B-5	50%	50%	-	-
656	Insurance - Vehicle	-	B-5	100%	0%	-	-
657	Insurance - General Liability	9,679	B-5	100%	0%	9,679	-
658	Insurance - Workman's Comp.	-	B-5	100%	0%	-	-
659	Insurance - Other	-	B-5	100%	0%	-	-
660	Advertising Expense	-	B-5	50%	50%	-	-
666	Reg. Comm. Exp. - Rate Case Amort.	797	B-5	50%	50%	398	398
667	Reg. Comm. Exp. - Rate Case Other	-	B-5	50%	50%	-	-
670	Bad Debt Expense	-	B-5, B-1	50%	50%	-	-
675	Miscellaneous Expense	15,218	B-5	50%	50%	7,609	7,609
	<b>Total Water O&amp;M</b>	<b>568,839</b>	<b>Summed</b>			<b>231,430</b>	<b>337,409</b>
<b>Depreciation &amp; Amort</b>							
403	Depreciation (Used & Useful)	93,782	B-13	100%	0%	93,782	-
	Less: Amort of CIAC	(72)	B-13	100%	0%	(72)	-
	Amort of Other	-	B-1	50%	50%	-	-
	<b>Total Depr &amp; Amort</b>	<b>93,711</b>				<b>93,711</b>	<b>0</b>
<b>Taxes Other Than Income Tax</b>							
	RAF	36,224	B-15	51%	49%	18,358	17,865
	Payroll	-	B-15	100%	0%	-	-
	Property	28,215	B-15	100%	0%	28,215	-
	Other	-	B-15	100%	0%	-	-
	<b>Total Taxes Other than ...</b>	<b>64,439</b>				<b>46,573</b>	<b>17,865</b>
<b>Income Tax</b>							
	Fed, State	-	B-1	51%	49%	-	-
<b>Return On Investment</b>		<b>77,980</b>	<b>D-1</b>	<b>51%</b>	<b>49%</b>	<b>39,521</b>	<b>38,459</b>
<b>Total Revenue Requirement</b>		<b>804,969</b>	<b>B-1</b>			<b>411,235</b>	<b>393,734</b>
<b>Conservation Adjustment</b>		-		0%	100%	-	-
<b>Less: Misc Revenue</b>		(6,635)	E-2w	100%	0%	(6,635)	-
<b>Total Revenue for Rate Setting, Calc'd</b>		<b>798,334</b>		51%	49%	<b>404,601</b>	<b>393,734</b>
PSC override %BFC from Cover Sheet-->				50%			
<b>Total Revenue for Rate Setting Used Below</b>		<b>798,334</b>		50%	50%	<b>399,167</b>	<b>399,167</b>

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
<b>Total (Res, Gen Srv, Irr)</b>						
5/8" X 3/4" & Residential 1"	10,035	1.00	10,035		24.33	244,152
3/4"	-	1.50	0		36.49	-
1"	421	2.50	1,053		60.82	25,605
1-1/2"	84	5.00	420		121.64	10,218
2"	552	8.00	4,416		194.63	107,436
3"	24	16.00	384		389.25	9,342
4"	-	25.00	0		608.21	-
6"	-	50.00	0		1,216.42	-
8"	-	80.00	0		1,946.27	-
10"	-	115.00	0		2,797.76	-
<b>Fire Protection (= 1/12 of Commercial)</b>		0.0833				
2"	-	0.67	0		16.22	-
3"	-	1.33	0		32.44	-
4"	-	2.08	0		50.68	-
6"	24	4.17	100		101.37	2,433
8"	-	6.67	0		162.19	-
10"	-	9.58	0		233.15	-
<b>Total BFC</b>	<b>11,140</b>		<b>16,408</b>	<b>24.328</b>		<b>399,185</b>

Calcs for STANDALONE rates w/o Repression, using PROPOSED rate block amounts

Gallage charge					Usage Chg	Expected
Total Usage	117,444	1.00	117,444	3.399	3.40	399,310
Gen'l Srv only	66,209	1.00			3.40	225,111
Remainder to be recovered from Residential						174,057
Residential Only					Usage Chg	Expected
Block 1	27,484	1.00	27,484		3.40	93,446
Block 2	-	1.50	0		5.10	-
Block 3	-	2.00	0		6.79	-
Irrigation					Usage Chg	Expected
Block 1	23,751	1.00	23,751		3.40	80,753
Block 2	-	1.50	0		5.10	-
Block 3	-	2.00	0		6.79	-
Block 4	-	2.00	0		6.79	-
<b>Total Usage</b>	<b>51,235</b>		<b>51,235</b>	<b>3.397</b>		<b>174,199</b>
						<b>399,310</b>
						798,495
						6,635
						<b>805,129</b>

		Pro Forma	Source	BFC	Usage	BFC	Usage
		Adjstd		%	%	Amt	Amt
<b>O &amp; M</b>							
701	Salaries & Wages - Employees	-	B-6	50%	50%	-	-
703	Salaries & Wages - Officers, Exec.	28,000	B-6	50%	50%	14,000	14,000
704	Employee Pensions & Benefits	-	B-6	50%	50%	-	-
710	Purchased Sewage Treatment	393,663	B-6	0%	100%	-	393,663
711	Sludge Removal Expense	60,000	B-6	0%	100%	-	60,000
715	Purchased Power	9,831	B-6	0%	100%	-	9,831
716	Fuel for Power Production	-	B-6	0%	100%	-	-
718	Chemicals	-	B-6	0%	100%	-	-
720	Materials & Supplies	-	B-6	0%	100%	-	-
731	Contractual Services - Engineering	-	B-6	50%	50%	-	-
732	Contractual Services - Accounting	450	B-6	50%	50%	225	225
733	Contractual Services - Legal	350	B-6	50%	50%	175	175
734	Contractual Services - Mgmt. Fees	-	B-6	50%	50%	-	-
735	Contractual Services - Testing	-	B-6	50%	50%	-	-
736	Contractual Services - Other	213,700	B-6	50%	50%	106,850	106,850
741	Rental of Building/Real Prop.	-	B-6	100%	0%	-	-
742	Rental of Equipment	-	B-6	100%	0%	-	-
750	Transportation Expenses	-	B-6	50%	50%	-	-
756	Insurance - Vehicle	-	B-6	100%	0%	-	-
757	Insurance - General Liability	9,679	B-6	100%	0%	9,679	-
758	Insurance - Workman's Comp.	-	B-6	100%	0%	-	-
759	Insurance - Other	-	B-6	100%	0%	-	-
760	Advertising Expense	-	B-6	50%	50%	-	-
766	Reg. Comm. Exp. - Rate Case Amort.	759	B-6	50%	50%	379	379
767	Reg. Comm. Exp. - Other	-	B-6	50%	50%	-	-
770	Bad Debt Expense	-	B-6, B-2	50%	50%	-	-
775	Miscellaneous Expense	2,870	B-6	50%	50%	1,435	1,435
	<b>Total Water O&amp;M</b>	<b>719,302</b>	<b>Summed</b>			<b>132,743</b>	<b>586,558</b>
<b>Depreciation &amp; Amort</b>							
403	Depreciation (Used & Useful)	43,641	B-14	100%	0%	43,641	-
	Less: Amort of CIAC	-	B-14	100%	0%	-	-
	Amort of Other	-	B-2	50%	50%	-	-
	<b>Total Depr &amp; Amort</b>	<b>43,641</b>				<b>43,641</b>	<b>0</b>
<b>Taxes Other Than Income Tax</b>							
	RAF	38,809	B-15	26%	74%	9,976	28,833
	Payroll	-	B-15	100%	0%	-	-
	Property	26,569	B-15	100%	0%	26,569	-
	Other	-	B-15	100%	0%	-	-
	<b>Total Taxes Other than ...</b>	<b>65,378</b>				<b>36,546</b>	<b>28,833</b>
<b>Income Tax</b>							
	Fed, State	-	B-2	26%	74%	-	-
<b>Return On Investment</b>							
		33,825	D-1	26%	74%	8,695	25,130
			B-2				
	<b>Total Revenue Requirement</b>	<b>862,146</b>	<b>862,426</b>			<b>221,626</b>	<b>640,520</b>
<b>Conservation Adjustment</b>							
	Less: Misc Revenue	-	E-2s	100%	0%	-	-
	Less: Reuse Revenue	-	E-2s	100%	0%	-	-
	<b>Total Revenue for Rate Setting</b>	<b>862,146</b>		<b>26%</b>	<b>74%</b>	<b>221,626</b>	<b>640,520</b>
				<b>70%</b>			
	<b>Total Revenue for Rate Setting Used Below</b>	<b>862,146</b>		<b>70%</b>	<b>30%</b>	<b>603,502</b>	<b>258,644</b>

This section calculates the proposed rates

Class	Meter Size	Units	Factor	WghtdUnits	Chg/WgtUn	BFC	Expected
Res	All sizes	4,765	1.00	4,765		57.18	272,463
Gen Svc	5/8" X 3/4"	310	1.00	310		57.18	17,726
Gen Svc	3/4"	-	1.50	0		85.77	-
Gen Svc	1"	332	2.50	830		142.94	47,456
Gen Svc	1-1/2"	66	5.00	330		285.88	18,868
Gen Svc	2"	518	8.00	4,144		457.42	236,944
Gen Svc	3"	11	16.00	176		914.83	10,063
Gen Svc	4"	-	25.00	0		1,429.42	-
Gen Svc	6"	-	50.00	0		2,858.85	-
Gen Svc	8"	-	80.00	0		4,574.15	-
Gen Svc	10"	-	115.00	0		6,575.34	-
FLAT RATE Res & Cmrl Wastewater Only		-	1.00	0		57.18	-
Total BFC		6,002		10,555	57.177		603,519
<i>Gallage cap (gallons)</i>		6,000				<u>Usage Chg</u>	
Capped Usage - Res		24,551	1.00	24,551		2.48	60,886
Uncapped Usage - Genrl Srvc		66,284	1.20	79,541		2.98	197,526
Res Flat Rate Usage, actual or imputed		-	1.00	0		2.48	-
Com Flat Rate Usage, actual or imputed		-	1.00	0		2.48	-
Total Usage		90,835		104,092	2.485		258,413

Flat Rate

Class/Meter Size	Units	Avg Usage	5/8" BFC from above	Usage Chg from above	Proposed Flat Rate
Res. Wastewater Only	-	5.152	57.18	2.48	69.96
Cmrl. Wastewater Only	-	53.537	57.18	2.98	216.72

Class/Meter Size	Units	Present Unit Cost	Increase Factor	Proposed Unit Cost
Sprinkler Heads	-	0.00	5.00	0.00
Reuse	-	0.00	1.00	0.00

Misc rev -  
Tot 861,932

**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES F**

**ENGINEERING SCHEDULES**



**PG. 96 Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons**

**Florida Public Service Commission**

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023

Schedule: F-1  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakages and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why.

Line No.	Month	(1) Gallons Pumped (000's)	(2) Gallons Purchased	(3) Gallons Sold (000's)	(4) Other Uses (000's)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jun-22	10,106	0	8,892	815	399	3.9%
2	Jul-22	11,561	0	9,176	1,568	817	7.1%
3	Aug-22	11,219	0	8,487	1,124	1,608	14.3%
4	Sep-22	12,511	0	10,267	2,742	(498)	-4.0%
5	Oct-22	12,974	0	9,426	2,098	1,450	11.2%
6	Nov-22	10,930	0	9,591	1,331	8	0.1%
7	Dec-22	12,735	0	10,595	1,838	302	2.4%
8	Jan-23	12,867	0	9,900	1,249	1,718	13.4%
9	Feb-23	11,700	0	10,042	1,013	645	5.5%
10	Mar-23	14,107	0	10,513	1,716	1,878	13.3%
11	Apr-23	12,879	0	11,812	2,202	(1,135)	-8.8%
12	May-23	13,781	0	9,978	2,054	1,749	12.7%
13							
14	<b>TOTAL</b>	<b>147,370</b>	<b>0</b>	<b>118,679</b>	<b>19,750</b>	<b>8,941</b>	<b>6.1%</b>

**PG. 97** Gallons of Wastewater Treated & Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: F-2  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DEP.

Line No.	Month	(1)	(2)	(3)	(4)	(5)	(6)	
		Individual Plant Flows				Total Plant Flows	Total Purch. Sewage Treatment	
		STP#1	(Name)	(Name)	(Name)		(000)	
1	Jun-22						9,440	
2	Jul-22	NOT APPLICABLE - PURCHASED WASTEWATER TREATMENT						8,260
3	Aug-22	FROM BROWARD COUNTY						9,145
4	Sep-22						9,145	
5	Oct-22						8,555	
6	Nov-22						9,145	
7	Dec-22						9,145	
8	Jan-23						8,555	
9	Feb-23						9,145	
10	Mar-23						9,440	
11	Apr-23						8,153	
12	May-23						8,153	
13	<b>Total</b>	0	0	0	0	0	106,281	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: F-3  
 Page: 1  
 Preparer: W T Rendell

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

Line No.	(1) Description	(2) Date	(3) GPD
1	Plant Capacity:		
2	Well #1		336,000
3	Well #4		336,000
4	Well #5		336,000
6	The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
7	Firm Reliable Capacity - excluding largest well. (Rule 25-30.4325(6), Florida Administrative Code)		672,000
8	Maximum Day:	05/30/23	679,000
9	The single day with the highest pumpage rate for the test year. Explain, on a separate page,		
10	if fire flow, line-breaks or other unusual occurrences affected the flow this day.		
11	Five-Day Max Year:	Day	
12	The five days with the highest pumpage rate from any one month in the test year.	1 05/04/23	583,000
13	Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	2 05/28/23	483,000
		3 05/07/23	484,000
		4 05/18/23	461,000
		5 05/30/23	679,000
			<u>538,000</u>
14	Average Daily Flow		396,710
15	Required Fire Flow		1,000
16	The standards will be those as set by the Insurance Service Organization or by a		
17	governmental agency ordinance. Provide documents to support this calculation.		

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: F-4  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the following information for each wastewater treatment plant. If the system has wastewater plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

Line No.	(1) Description	(2) Month	(3) GPD
1	Plant Capacity: The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.	NOT APPLICABLE PURCHASED WASTEWATER FROM BROWARD COUNTY	NOT APPLICABLE PURCHASED WASTEWATER FROM BROWARD COUNTY
2	Average Daily Flow Max Month An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak month was influenced by abnormal infiltration due to rainfall periods.		

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: F-5  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
-----	-----	-----	-----	-----	-----	-----	-----	-----	------	------	------

**WELLS - water treatment system**

1	Storage	Multiple Wells	Max Day (GPD)	Growth Factor	Excess Unaccounted for Water (GPM)	Fire Flow (GPD)	Peak Demand for Systems with Storage (GPD)	Maximum Supply Well (GPD)	Total Well Capacity (GPD)	Firm Reliable Capacity for Systems Storage (GPM)	Wells U&U Calculated	Permanent Well U&U Used
2	Yes	Yes	679,000	1.00	-	120,000	799,000	336,000	1,008,000	672,000	118.90%	100.00%
3												
4	Water treatment plant used and useful calculated pursuant to Rule 25-30.4235, Florida Administrative Code for water treatment system with storages. Removal of largest well consistent with Rule 25-30.4325(6), FAC. Also, based on 16 hours of pumping with systems with storage pursuant to 25-30.4325(6)(b), FAC.											
5												
6												
7	Service area is built out. 100% used and useful pursuant to Rule 25-30.4325(4), F.A.C.											

**STORAGE**

9	Average 5 Max Day Demand	Reliable Storage	Bottom Drain	Max Day (GPD)	Margin Reserve Ratio	Excess Unaccounted for Water (GPD)	Fire Flow (GPD)	Peak Day Demand (GPD)	Usable Storage (Gal.)	Permanent Storage U&U Calculated	Permanent Storage U&U Used
10	538,000	500,000	Yes	679,000	1.00	-	120,000	799,000	170,000	470.00%	100.00%
11											

Recap Schedules: A-5,A-9,B-13

**PG. 101** Used and Useful Calculations  
Wastewater Treatment Plant

Royal Waterworks, Inc.  
Docket No. 20230081-WS  
Historical Test Year Ending May 31, 2023

Schedule: F-6  
Page: 1 of 1  
Preparer: W T Rendell

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the sewer treatment plant(s) for the historical test year and the projected test year (if applicable).

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	Average Daily Demand (GPD)	Treated (GPD)	I&I%	Excess I&I (GPD)	Margin Reserve Ratio	Adjusted Average Daily Demand (GPD)	Plant Capacity (GPD)	Treatment U&U Calculated	Treatment U&U Used		
1	NOT APPLICABLE - PURCHASED WASTEWATER TREATMENT FROM BROWARD COUNTY										
2											

**Inflow and Infiltration Calculations**

	Gravity Sewer Ft	Gravity Sewer Inch Ft	Force Sewer	Force Sewer Inch Ft	Total Inch Ft	Total Inch Miles	Daily Allowance - 500 GPD / In Mile	Annual Acceptable Infiltration	Inflow @ 10% of Water Sold	Acceptable I&I	Gallons Sold Sewer Customers
3	35,000	420,000	6,700	80,400	500,400	94.77	47,386	17,296,023	9,369,200	26,665,223	93,692,000
	Residential % of Gallons Sold	Residential Water Sold	Residential Estimated Return 80%	General Service Water Sold	General Service Estimated Return 96%	Acceptable Amount of Wastewater	Acceptable Wastewater and I&I	Purchased Treated Gal	Total Excess I&I	% of Excess I&I Calculated	% of Excess I&I Used
4	29.25%	27,408,000	21,926,400	66,284,000	63,632,640	85,559,040	112,224,263	106,281,000	(5,943,263)	0.00%	-10.00%

Recap Schedules: A-6,A-10,B-14

**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023

Schedule: F-7  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical test year and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

Line No.	(1) Test Year Connections	(2) Growth Factor	(3) Trended 2023 Cust	(4) Lots Fronting Mains	(5) U&U as Calculated	Permanent U&U Used
<b>Water</b>						
1	527.0	1.00	527.0	527	100.00%	100.00%
2						
3						
4	<b>SERVICE AREA BUILT OUT</b>					
<b>Sewer</b>						
5	525.0	1.00	525.0	525	100.00%	100.00%

**SERVICE AREA BUILT OUT**

Recap Schedules: A-5,A-6,A-9,A-10,B-13,B-14

**PG. 103** Margin Reserve Calculations - Water & Sewer

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: F-8  
 Page: 1 of 1  
 Preparer: W T Rende

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant

Linear regression analysis using average SFRs/ERCs for the last five years and trended for the five years beyond test period(s).

Line No.	(1) Year	(2) Average Connections	(3) Average SFRs	(4) Trend	(5) Increase
<b>WATER</b>					
1	2019		SERVICE	#VALUE!	
2	2020		AREA	#VALUE!	
3	2021		BUILT	#VALUE!	
4	2022		OUT	#VALUE!	
5	2023			#VALUE!	
6	2024			#VALUE!	#VALUE!
7	2025			#VALUE!	#VALUE!
8	2026			#VALUE!	#VALUE!
9	2027			#VALUE!	#VALUE!
10	2028			#VALUE!	#VALUE!
					<u>5 yrs beyond 2021</u>
			X Coefficient(s)	#VALUE!	
<b>SEWER</b>					
11	2017		SERVICE	#VALUE!	
12	2018		AREA	#VALUE!	
13	2019		BUILT	#VALUE!	
14	2020		OUT	#VALUE!	
15	2021			#VALUE!	
16	2022			#VALUE!	#VALUE!
17	2023			#VALUE!	#VALUE!
18	2024			#VALUE!	#VALUE!
19	2025			#VALUE!	#VALUE!
20	2026			#VALUE!	#VALUE!
					<u>5 yrs beyond 2021</u>
				#VALUE!	

Recap Schedules: F-5,F-6,F-7



**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023

Schedule: F-9  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2) (3) SFR Customers		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/SFR (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
<u>2019 partial year - purchased in July</u>									
1	2019	415	415	415.0	12,910	31.108	51,048	1,641.0	0.00%
2	2020	415	415	415.0	27,965	67.386	106,252	1,576.8	-3.91%
3	2021	415	412	413.5	27,004	65.306	110,839	1,697.2	7.64%
4	2022	412	414	413.0	27,023	65.431	112,627	1,721.3	1.42%
5	2023 Through May	414	414	414.0	11,900	28.744	52,245	1,817.6	5.59%
Average Growth Through 5-Year Period (Col. 8)									2.69%

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023

Schedule: F-10  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide the following information in order to calculate the average growth in ERCs for the last five years including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
	Year	SFR Customers		Average	SFR Gallons Treated	Gallons/ SFR (5)/(4)	Total Gallons Treated	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2019	415	415	415.0	N/A	#VALUE!	N/A	#VALUE!	0.00%
2	2020	415	415	415.0	N/A	#VALUE!	N/A	#VALUE!	#VALUE!
3	2021	415	412	413.5	N/A	#VALUE!	N/A	#VALUE!	#VALUE!
4	2022	412	414	413.0	N/A	#VALUE!	N/A	#VALUE!	#VALUE!
5	2023	414	414	414.0	N/A	#VALUE!	N/A	#VALUE!	#VALUE!

**PURCHASED WASTEWATER FROM BREVARD COUNTY**

Average Growth Through 5-Year Period (Col. 8) #VALUE!

**ROYAL WATERWORKS, INC.**

**DOCKET NO. 20230081-WS**

**SCHEDULES G**

**INTERIM SCHEDULES**

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Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
 Historical Test Year Ending May 31, 2023  
 Water [X] Sewer [X]

Schedule: G-1  
 Page: 1 of 1  
 Preparer: W T Rendell

Explanation: Provide a schedule of present and proposed interim rates

Line No.	(1) Class/Meter Size % Increase-->	(2) Present Rates	(3) Proposed Interim Rates 4.9%	(4) Class/Meter Size % Increase-->	(5) Present Rates	(6) Proposed Interim Rates 15.5%
<b>WATER</b>						
1	<b>Residential</b>					
2	5/8" X 3/4"	13.29	13.94			
3	3/4"	-	-			
4	<b>1" CHARGED AT 5/8"</b>	13.29	13.94			
5	1-1/2"	180.95	189.81			
6	2"	290.04	304.24			
7	3"	579.10	607.45			
8	Gallage Charge, per 1,000 gallons	-	-	Cap (gallons)	10,000	10,000
9	All Gallons	3.42	3.59	Gallage charge	5.21	6.02
<b>General Service</b>						
11	5/8" X 3/4"	13.29	13.94	5/8" X 3/4"	13.45	15.54
12	3/4"	-	-	3/4"	-	-
13	1"	90.54	94.97	1"	95.69	110.57
14	1-1/2"	180.95	189.81	1-1/2"	191.56	221.34
15	2"	290.04	304.24	2"	306.19	353.79
16	3"	579.10	607.45	3"	612.48	707.70
17	Gallage charge	3.42	3.59	Gallage charge	5.22	6.03
<b>Irrigation</b>						
20	<b>1" CHARGED AT 5/8"</b>	13.29	13.94			
21	3/4"	-	-			
22	1"	90.54	94.97			
23	1-1/2"	180.95	189.81			
24	2"	290.04	304.24			
25	3"	579.10	607.45			
26						
27	Gallage Charge, per 1,000 gallons	-	-			
28	All Gallons	3.42	3.59			
<b>Flat Rate</b>						
<b>Res. Wastewater Only</b>						
<b>Gen. Srv. Wastewater Only</b>						
<b>Fire Protection</b>						
31	4"	27.69	29.05			
32	6"	55.37	58.08			

Supporting Schedules: G-4

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Explanation: Provide a schedule of the rate base used for Interim Rates

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Adjusted Average Balance	Adjustments for Non-U&U	Adjustments Last Rate Case	Interim Rate Base	Supporting Schedule(s)
<b>WATER</b>					
1	Utility Plant in Service	3,591,703	0	0	3,591,703 A-5
2	Utility Land & Land Rights	76,123		0	76,123 A-5
3	Construction Work in Progress	0		0	0 A-1
4	Less: Accumulated Depreciation	(2,743,510)	0	0	(2,743,510) A-9
5	Less: CIAC	(575,123)	0	0	(575,123) A-12
6	Accumulated Amortization of CIAC	571,853	0	0	571,853 A-14
7	Acquisition Adjustments	0		0	0 A-1
8	Less: Accum. Amort. of Acq. Adjustments	0		0	0 A-1
9	Less: Advances For Construction	0		0	0 A-1
10	Working Capital Allowance	71,105		0	71,105 A-1
11	Total Rate Base	992,150	0	0	992,150
<b>SEWER</b>					
12	Utility Plant in Service	1,919,789	0	0	1,919,789 A-6
13	Utility Land & Land Rights	71,802		0	71,802 A-6
14	Construction Work in Progress	0		0	0 A-2
15	Less: Accumulated Depreciation	(1,625,441)	0	0	(1,625,441) A-10
16	Less: CIAC	(238,921)	0	0	(238,921) A-12
17	Accumulated Amortization of CIAC	238,921	0	0	238,921 A-14
18	Less: Accum. Amort. of Acq. Adjustments	0		0	0 A-2
19	Less: Advances For Construction	0		0	0 A-2
20	Working Capital Allowance	89,913		0	89,913 A-2
21	Total Rate Base	456,062	0	0	456,062

Adjustments from Last Rate Case are reflected in col (4)

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Explanation: Provide an explanation of adjustments to reach the Interim Rate Base

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
1	USED & USEFUL ADJUSTMENTS TO TEST YEAR RATE BASE FOR INTERIM RATE PURPOSES		
2			
3	Utility Plant in Service	0	0
4	For Water details see schedules A-5, F-5, and F-7		
5	For Sewer details see schedules A-6, F-6, and F-7		
6			
7	Accumulated Depreciation	0	0
8	For Water details see schedules A-9, F-5, and F-7		
9	For Sewer details see schedules A-10, F-6, and F-7		
10			
11			
12	Total Rate Base Adjustments	<u>0</u>	<u>0</u>

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No. Description	Utility Adjusted Test Year	Utility Interim Adjustments	Adjusted Interim Test Year	Interim Increase	Requested Interim Revenues	% Increase	Supporting Schedules
<b>Water</b>							
1 Water Sales Revenues	725,762	0	725,762	35,526	761,288	4.90%	E-2w
2 Other Revenues	6,635	0	6,635	0	6,635		E-2w
3 OPERATING REVENUES	<u>732,397</u>	<u>0</u>	<u>732,397</u>	<u>35,526</u>	<u>767,923</u>		
4 Operation & Maintenance	546,552	0	546,552	0	546,552		B-1
5 Depreciation, net of CIAC Amort.	91,994	0	91,994		91,994		B-1
6 Amortization	35,305	(35,305)	0		0		B-1
7 Taxes Other Than Income	62,879	4,139	58,740	4,031	62,772		B-1
8 Provision for Income Taxes	0	0	0	0	0		B-1
9 OPERATING EXPENSES	<u>736,731</u>	<u>(31,166)</u>	<u>697,287</u>	<u>4,031</u>	<u>701,319</u>		
10 NET OPERATING INCOME	<u>(4,334)</u>	<u>31,166</u>	<u>35,110</u>	<u>31,495</u>	<u>66,604</u>		
11 RATE BASE	<u>992,150</u>		<u>992,150</u>		<u>992,150</u>		A-1
12 RATE OF RETURN	<u>-0.44%</u>		<u>3.54%</u>		<u>6.71%</u>		
<b>Sewer</b>							
13 Sewer Sales Revenues	743,480	0	743,480	115,586	859,066	15.55%	E-2s
14 Other Revenues	0	0	0	0	0		E-2s
15 OPERATING REVENUES	<u>743,480</u>	<u>0</u>	<u>743,480</u>	<u>115,586</u>	<u>859,066</u>		
16 Operation & Maintenance	719,302	0	719,302	0	719,302		B-2
17 Depreciation, net of CIAC Amort.	43,921	0	43,921		43,921		B-2
18 Amortization	19,033	(19,033)	0		0		B-2
19 Taxes Other Than Income	60,406	438	59,968	5,260	65,227		B-2
20 Provision for Income Taxes	0	0	0	0	0		B-2
21 OPERATING EXPENSES	<u>842,662</u>	<u>(18,595)</u>	<u>823,190</u>	<u>5,260</u>	<u>828,450</u>		
22 NET OPERATING INCOME	<u>(99,182)</u>	<u>18,595</u>	<u>(79,711)</u>	<u>110,327</u>	<u>30,616</u>		
23 RATE BASE	<u>456,062</u>		<u>456,062</u>		<u>456,062</u>		A-2
24 RATE OF RETURN	<u>-21.75%</u>		<u>-17.48%</u>		<u>6.71%</u>		

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Explanation: Provide an explanation of adjustments to calculate Interim Operating Expenses

Line No.	(1) Description	(2) Interim Water	(3) Interim Sewer
USED & USEFUL ADJUSTMENT TO TEST YEAR			
1	Depreciation Expense for Interim Rate purposes	0	0
2			
3	Property Taxes for Interim Rate purposes	0	0
4			
5			
6	UTILITY PROJECTED REVENUE REQUIREMENT ADJUSTMENTS		
7			
8	NET OPERATING REVENUE		
9	Required Revenue Adjustment	<u>35,526</u>	<u>115,586</u>
10			
11	OPERATIONS & MAINTENANCE		
12	Impact of Revenue Increase on Bad Debt Expense	<u>0</u>	<u>0</u>
13			
14	TAXES OTHER THAN INCOME TAX		
15	RAF on Revenue Adjustment @ 4.50%	<u>1,599</u>	<u>5,201</u>
16			
17	INCOME TAX ADJUSTMENT		
18	Rate Year Revenue at Present Rates	732,397	743,480
19	Plus Required Revenue Adjustment	<u>35,526</u>	<u>115,586</u>
20	Rate Year Revenue at Proposed Rates	<u>767,923</u>	<u>859,066</u>
21			
22	Less Operating Expenses Before Income Taxes	(701,319)	(828,450)
23	Less Interest Expense	(14,690)	(6,753)
24	Taxable Income	51,914	23,863
25	Income Tax at Composite Rate of 0.00%	0	0
26	Less Income Tax at Present Rates	<u>0</u>	<u>0</u>
27			
28	Income Tax Adjustment	<u>0</u>	<u>0</u>



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Line No.	(1) Class of Capital	(2) Reconciled To Requested Rate Base	(3) Ratio	(4) Cost Rate	(5) Weighted Cost Rate	(6) Cost	(7) Supporting Schedules
1	Long-Term Debt	701,517	45.56%	3.25%	1.48%		D-2
2	Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3	Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4	Common Stock	833,207	54.11%	9.67%	5.23%		D-2
5	Customer Deposits	5,101	0.33%	2.00%	0.01%		D-2
6	Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7							
8	Total	<u>1,539,824</u>	<u>100.00%</u>		<u>6.72%</u>		