

Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A. 420 South Orange Avenue, Suite 700 P.O. Box 2346 (ZIP 32802-2346) Orlando, FL 32801

(407) 841-1200 (407) 423-1831 Fax www.deanmead.com Attorneys and Counselors at Law

Orlando Fort Pierce Tallahassee Tampa

Viera/Melbourne

MARTIN FRIEDMAN 407-310-2077 mfriedman@deanmead.com

December 5, 2019 VIA E-FILING

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

RE: Re: Docket No. 20190147-WS - Application for certificates to provide water and wastewater service in Brevard County, by River Grove Utilities, Inc.

Our Matter No.: 070356

Dear Mr. Teitzman:

On behalf of River Grove Utilities, Inc. ("Utility") the following are the partial responses to Staff's First Data Request dated November 8, 2019.

## **ACCOUNTING INFORMATION**

1. According to Exhibit 17A of River Grove's application, the Utility shows a balance of \$30,000 in Account 334, meters and meter installations. However, according to Exhibit 18, the Utility will collect \$60,716 in CIAC attributed to meters and meter installations. Please reconcile this difference.

### **RESPONSE:**

See attached reconciliation.

2. Please provide the invoices for each line item included in Exhibit 18.

### **RESPONSE:**

Will be filed by due date.

- 3. Please provide documentation and/or calculations verifying inputs for the following items from Exhibit 19A.
  - a. Transportation expense.
  - b. Insurance expense.
  - c. Miscellaneous expense.

### **RESPONSE:**

See attached documentation.

- 4. Please provide documentation and/or calculations verifying inputs for the following items from Exhibit 19B.
  - a. Purchased power expense.
  - b. Materials and supplies expense.
  - c. Transportation expense.
  - d. Insurance expense.
  - e. Miscellaneous expense

### **RESPONSE:**

See attached documentation.

5. According to Exhibit 19A and 19B, there are no salaries and wages expenses associated with the water system and \$68,533 in salaries and wages expenses associated with the wastewater system. Please provide descriptions, salaries, and any other documentation related to all positions supporting the requested salaries and wages expenses for the wastewater system. Additionally, please explain why salaries and wages expenses have not been allocated to the water system.

#### **RESPONSE:**

Will be filed by due date.

6. Please provide all calculations and documentation the Utility used to estimate the expenses included in contractual services for both the water and wastewater systems.

### **RESPONSE**:

Will be filed by due date.

7. Please provide documentation supporting the millage rate used to calculate property taxes.

# **RESPONSE:**

See attached millage rate code 3400.

8. Please provide supporting documentation verifying the common equity included in Exhibit 20.

### **RESPONSE:**

See attached documentation

Adam Teitzman, Commission Clerk December 5, 2019 Page 3

9. Please explain the unreconciled adjustment of \$2,100 to common equity included in Exhibit 20.

### **RESPONSE:**

The unreconciled adjustment is a result of calculating projected equity.

## RATES & RATE STRUCTURE

10. Please explain the methodology behind the Utility's percent allocation of its revenues between the base facility charge and gallonage charge for its water and wastewater systems.

### **RESPONSE:**

The methodology used was in line with the Utility's objectives to maintain rates that will not only provide revenue stability but allows customers to pay rates more closely associated with the actual cost of providing service. Excessive consumption is discouraged through conservation levels.

# MISCELLANEOUS SERVICE CHARGES

- 11. Regarding the Utility's labor calculation for its requested miscellaneous service charges, the Utility calculated the labor component using an hourly salary of \$20 and 1.33 hours to administer miscellaneous services. Typically, the Commission evaluates the labor component of requested miscellaneous service charges based on the separate administrative and field duties involved with administering miscellaneous services. Furthermore, the Commission typically approves miscellaneous service charges based on one-fourth hour of administrative labor and one-third hour of field labor.
  - a. Please specify how much of the 1.33 hours is attributable to administrative and field labor respectively and the job functions performed by each.

### **RESPONSE:**

The total 1.33 hours is allocated to field labor and supervisor labor in the amount of 1.25 hours and .08 hour respectively. Job functions include the initial connection for new customers, normal reconnection of service, premise visits in lieu of disconnection and supervision of these services. There is no allocation to administrative as this function is included in contracted services account 630/730.

12. Please explain if there is supervisorial labor performed while processing miscellaneous service charges as similarly indicated while processing the Utility's requested late payment charge. If not, please explain why.

Adam Teitzman, Commission Clerk December 5, 2019 Page 4

# **RESPONSE:**

Yes. Supervisorial labor is performed and included in the cost as indicated in response to 11 above.

Should you or Staff have any questions regarding this filing, please do not hesitate to give me a call.

Very truly yours,

/s/ Martin S. Friedman MARTIN S. FRIEDMAN For the Firm

cc: David Bolam (via email) Richard Bass (via email)

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				& Meter I	nstall.
		Cost	_		
T & D PLA	ANT (Accounts 304 through 339)		_		
Part 1 9	Section A				
	1,700 LF of 10 Inch PVC watermain; 400 LF of				
	12 inch HDPE water main; valves, fittings, fire				
	hydrants, backflow prevention; master meter,				
	appurtennces	368,279.00			
	Change Order 2 Price Increase	15,995.46			
Part 1 9	Section B				
	1,000 LF od 10 inch PVC watermain; 250 LF of				
	12 inch HDPE watermain; valves, fittings, fire				
	hydrants, appurtenances	267,567.00			
	Change Order 2 Price Increase	2,872.99			
Part 2					
	Potable water service piping, valves, meters		Include 172 meters/boxes at \$353		
	and meter boxes at approx 172 lots	310,181.00	each per calculaton on Exhibit 13A	\$	60,716
	Engineering (Tocoi)	41,062.94			
	Engineering (Tocoi)	35,937.06			
	R/W Permit	3,201.00			
		1,045,096.46	Line 13 Exhibit 17A		
	Meters & Meter Installation : change Order 2				
334	Price Increase	29,999.52	Line 15 Exhibit 17A		30,000
			_		90,716



www.milianswain.com

**Civil Engineers** 

Micco, FL 32976

Environmental Scientists & Engineers

**Utility Management** 

**Financial Consultants** 

## **INVOICE**

Attn: Richard BassInvoice Date:July 1, 2019River Grove Utilities, Inc.Invoice Number:439818440 South U.S. Highway 1Page #1 Billing #6

For Professional services rendered through June 28, 2019 for Financial Consulting for FPSC Original Certificate Application

	Hours	Rate	Amount
Principal:			
Deborah Swain	7.25	225.00	1,631.25
Senior Staff Accountant:			
Cynthia Yapp	15.50	180.00	2,790.00
Total Hours	22.75		

	Total For Invoice #	43981	\$4,421.25

Total Amount Due: \$4,421.25



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## **INVOICE**

Attn: Richard BassInvoice Date:February 1, 2019River Grove Utilities, Inc.Invoice Number:438228440 South U.S. Highway 1Page #1 Billing #2Micco, FL 3297632976

For Professional services rendered through January 25, 2019 for Financial Consulting to Analyze Wastewater Service Extension

	Hours	Rate	Amount
Principal:			
Deborah Swain	2.00	225.00	450.00
Senior Staff Accountant:			
Cynthia Yapp	27.00	180.00	4,860.00
Total Hours	29.00		

	Total For Invoice #	43822	\$5,310.00

Total Amount Due: \$5,310.00



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## **INVOICE**

Attn: Richard BassInvoice Date:March 1, 2019River Grove Utilities, Inc.Invoice Number:438448440 South U.S. Highway 1Page #1 Billing #3Micco, FL 329763

For Professional services rendered through February 22, 2019 for Financial Consulting to Analyze Wastewater Service Extension

	Hours	Rate	Amount
Principal:			
Deborah Swain	0.50	225.00	112.50
Senior Staff Accountant:			
Cynthia Yapp		180.00	0.00
Total Hours	0.50		

	Total For Invoice #	43844	\$112.50

Total Amount Due: \$112.50



**Civil Engineers** 

Milian, Swain & Associates, Inc. 2025 S. W. 32 nd Avenue Miami, Florida 33145 Tel.: 305-441-0123 Fax: 305-441-0688

www.milianswain.com

**Utility Management** 

**Financial Consultants** 

## **INVOICE**

Attn: Richard BassInvoice Date:April 1, 2019River Grove Utilities, Inc.Invoice Number:438788440 South U.S. Highway 1Page #1 Billing #4Micco, FL 329764

For Professional services rendered through March 29, 2019 for Financial Consulting to Analyze Wastewater Service Extension

Environmental Scientists & Engineers

	Hours	Rate	Amount
Principal:			
Deborah Swain	3.50	225.00	787.50
Senior Staff Accountant:			
Cynthia Yapp	8.25	180.00	1,485.00
Total Hours	11.75		

	Total For Invoice #	43878	\$2,272.50

Total Amount Due: \$2,272.50



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## **INVOICE**

Attn: Richard BassInvoice Date:May 1, 2019River Grove Utilities, Inc.Invoice Number:439108440 South U.S. Highway 1Page #1 Billing #5Micco, FL 32976August 15

For Professional services rendered through April 26, 2019 for Financial Consulting to Analyze Wastewater Service Extension

	Hours	Rate	Amount
Principal:			
Deborah Swain		225.00	0.00
Senior Staff Accountant:			
Cynthia Yapp	8.25	180.00	1,485.00
Total Hours	8.25		

	Total For Invoice #	43910	\$1,485.00

Total Amount Due: \$1,485.00



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**Civil Engineers** 

Micco, FL 32976

Environmental Scientists & Engineers

**Utility Management** 

**Financial Consultants** 

## **INVOICE**

Attn: Richard BassInvoice Date:July 1, 2019River Grove Utilities, Inc.Invoice Number:439818440 South U.S. Highway 1Page #1 Billing #6

For Professional services rendered through June 28, 2019 for Financial Consulting for FPSC Original Certificate Application

	Hours	Rate	Amount
Principal:			
Deborah Swain	7.25	225.00	1,631.25
Senior Staff Accountant:			
Cynthia Yapp	15.50	180.00	2,790.00
Total Hours	22.75		

	Total For Invoice #	43981	\$4,421.25

Total Amount Due: \$4,421.25

# Staff's First Data Request: Response #3

Projected

Exhibit 19A Water Expenses	2015	2016	2017	Average	2019
Payroll Expense @ 40%	\$56,372.00	\$69,833.00	\$74,426.97	\$66,877.32	
650 Transportation @40%	\$1,767.70	\$4,135.86	\$7,662.83	\$4,522.13	\$4,634.08
W/S Plant Maintenance @40%	\$8,234.76	\$1,943.99	\$2,457.46	\$4,212.07	
675 Miscellaneous Exp Building/Ground @10%	\$3,318.14	\$1,622.43	\$1,780.40	\$2,240.32	\$2,295.78
Chemicals @ 50%	\$836.70	\$825.68	\$130.00	\$597.46	
655 Insurance Exp @20%	\$2,828.61	\$2,921.39	\$5,067.15	\$3,605.72	\$3,694.98
Consulting Engineer	\$2,500.00	\$0.00	\$27,895.18	\$10,131.73	
Overhead @20%	\$47,988.01	\$52,197.48	\$52,557.76	\$50,914.42	
Utilities @25%	\$9,028.04	\$8,426.13	\$8,826.29	\$8,760.15	
Taxes @10%	\$5,353.94	\$9,373.46	\$5,145.42	\$6,624.27	
Lab fees @40%	\$1,953.60	\$1,072.80	\$972.00	\$1,332.80	
Subtotal	\$140,181.50	\$152,352.19	\$186,921.46	\$159,818.38	
Total Expense	\$728,536.58	\$760,689.83	\$764,608.62	\$751,278.34	
Percent Water =	19.24%	20.03%	24.45%	21%	
Percent Increase in Total Expenses =		2.48%	per year	increase	

# Staff's First Data Request: Response #4

Projected

					ojecteu
Exhibit 19B Waste Water Expenses	2015	2016	2017	Average	2019
Payroll Expense @ 40%	\$56,372.00	\$69,833.00	\$74,426.97	\$66,877.32	
750 Transportation @40%	\$1,767.70	\$4,135.86	\$7,662.83	\$4,522.13	\$4,634.08
720 Materials & Supplies @40%	\$8,234.76	\$1,943.99	\$2,457.46	\$4,212.07	\$4,316.34
775 Miscellaneous Exp Building/Ground @10%	\$3,318.14	\$1,622.43	\$1,780.40	\$2,240.32	\$2,295.78
Chemicals @ 30%	\$502.02	\$495.41	\$78.00	\$358.48	
755 Insurance Exp @20%	\$2,828.61	\$2,921.39	\$5,067.15	\$3,605.72	\$3,694.98
Consulting Engineer	\$0.00	\$0.00	\$0.00	\$0.00	
Overhead @20%	\$47,988.01	\$52,197.48	\$52,557.76	\$50,914.42	
715 Purchased Power @50%	\$18,056.08	\$16,852.26	\$17,652.58	\$17,520.30	\$17,954.04
Taxes @10%	\$5,353.94	\$9,373.46	\$5,145.42	\$6,624.27	
Lab fees @60%	\$2,930.40	\$1,609.20	\$1,458.00	\$1,999.20	
Subtotal	\$149,366.66	\$163,000.45	\$170,303.57	\$158,874.23	
Total Expense	\$728,536.58	\$760,689.83	\$764,608.62	\$751,278.34	
Percent Waste Water =	20.50%	21.43%	22.27%	21%	
Percent Increase in Total Expenses =		2.48%	per year	increase	
			•		

### Staff's First Data Request: Response #5

Projected

Exhibit 19B Waste Water Expenses	2015	2016	2017	Average	2019
701 Salaries & Wages - Employees @ 40%	\$56,372.00	\$69,833.00	\$74,426.97	\$66,877.32	\$68,532.97
750 Transportation @40%	\$1,767.70	\$4,135.86	\$7,662.83	\$4,522.13	
720 Materials & Supplies @40%	\$8,234.76	\$1,943.99	\$2,457.46	\$4,212.07	
775 Miscellaneous Exp Building/Ground @10%	\$3,318.14	\$1,622.43	\$1,780.40	\$2,240.32	
Chemicals @ 30%	\$502.02	\$495.41	\$78.00	\$358.48	
755 Insurance Exp @20%	\$2,828.61	\$2,921.39	\$5,067.15	\$3,605.72	
Consulting Engineer	\$0.00	\$0.00	\$0.00	\$0.00	
Overhead @20%	\$47,988.01	\$52,197.48	\$52,557.76	\$50,914.42	
715 Purchased Power @50%	\$18,056.08	\$16,852.26	\$17,652.58	\$17,520.30	
Taxes @10%	\$5,353.94	\$9,373.46	\$5,145.42	\$6,624.27	
Lab fees @60%	\$2,930.40	\$1,609.20	\$1,458.00	\$1,999.20	
Subtotal	\$149,366.66	\$163,000.45	\$170,303.57	\$158,874.23	
Total Expense	\$728,536.58	\$760,689.83	\$764,608.62	\$751,278.34	
Percent Waste Water =	20.50%	21.43%	22.27%	21%	
Percent Increase in Total Expenses =		2.48%	per year	increase	

### Wastewater System Salaries & Wages:

Operators

### Water System Salaries & Wages:

There's no salaries or wages projected for the water system as the Utility plans to connect to the Brevard County Utility Service Bayfoot Bay system and take the water treatment plant offline. The cost to purchase water is included in account 610 Purchased Water. Other administrative services such as meter reading, billing and collection will be provided by River Grove Mobile Home Village and the projected cost for these services are included in account 630 Contracted Services.

2018 MILLAGE	THE	MIL	LAGE	E RA	TES F	REPRE	ESEN	T DOLI	ARS F	ER TH	IOUSAI	ND DO	LAR V	ALUA	TION																							
BREVARD COUNTY, FLORIDA																																						
LISA CULLEN, C.F.C., TAX COLLECTOR  Real Estate & Personal Property  264-6969					_			0,			tate or P x due in		Property	Tax, find	the "Mill	age Cod	e" numbe	r printed	in the up	per right	hand poi	rtion of y	our Tax I	Notice.	Then find	your cod	le on this	s page ar	nd read d	own to t	ne TOTA	L MILL	AGE. Mı	ultiply this	total by	your tax	able valu	ation as
						43E0														53K0																		
	180	00		230		23E0				26D0		2400		2600	)					43K0		54U0	52V0					51P0	420Y	52P0	430Y							
		00	1300			13E0	1400	14A0	14D0	15D0		2200	2300			26H0	2700	2800	3400	34K0	34L0	34U0	34V0	34X0	34Z0	4100	41M0	41P0	4200	42P0	4300	43J	0 4700	4800	51K(	51R0	5300	548
COUNTY COMMISSION:																																						
GENERAL FUND	3.94	156	3.9456	3.94	56 3.	.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.945	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.9456	3.945	3.945	6 3.9456	3.945	6 3.945	6 3.945	6 3.945
BREVARD LIBRARY DISTRICT	0.47	T .	0.4731				0.4731	0.4731												0.4731	0.4731	0.4731			0.4731													
BREVARD MOSQUITO CONTROL	0.18	-	0.1869		69 0.		0.1869	0.1869	0.1869	0.1869						0.1869	0.1869	0.1869		0.1869	0.1869	0.1869		0.1869	0.1869		0.1869	0.1869		0.1869								9 0.186
FIRE CONTROL MSTU REC DIST 1 MSTU INCL TITUSVILLE	0.65		0.6504		_		0.6504	0.5005	0.5005			0.6504	0.6504	0.650	4			0.6504	0.6504		0.6504		0.6504			0.6504			0.6504		0.6504	0.650	0.650	4 0.6504	1	0.650	4 0.650	4
RECREATION DISTRICT 4 - MAINT.	0.68	-	0.5995		92 0.		0.5995	0.5995	0.5995		0.5995		0.6892		+																0.6892			-	+	_	+	-
TI-CO AIRPORT AUTHORITY	0.68	92			-		0.000	0.0000	0.0000		0.0000	0.0000			0.000	0.0000	0.0000														0.0000		0.000	n		_	-	_
LAW ENFORCEMENT MSTU	1.09	225	1.0925		0.		1.0925	0.0000	0.0000				1.0925			0.0000	0.0000	1 0925	1.0925		1.0925				1 0925	1.0925			1.0925		1.0925	1 092		5 1.0925	;	_	1.092	5
PSJ/CANV GRV REC MSTU (DBTP)	1.00	-	1.0020				1.0020				0.0000		1.0020	1.0020				1.0020	1.0020		1.0020				1.0020	1.0020			1.0020		1.0020	1.002	1.002	1.0020	1		1.002	
ROAD & BRIDGE DISTRICT 1 MSTU	0.65	554	0.6554				0.6554				0.6554																											
ROAD & BRIDGE DISTRICT 2 MSTU												0.2472	0.2472	0.2472	2		0.2472	0.2472																				
ROAD & BRIDGE DISTRICT 3 MSTU																			0.2592																			
ROAD & BRIDGE DISTRICT 4 MSTU																													0.2664		0.2664		0.266	4				
ROAD & BRIDGE DISTRICT 5 MSTU																																					0.381	1
RD & BRIDGE DIS 4 MSTU N BEACH		_										0.000						0.0007								0.2545												
M I REC DISTRICT 2 MSTU 2001-2020		_			_							0.3387			-			0.3387	0.0440	0.0440	0.0440	0.0440	0.3116	0.0440		0.0440	0.0440	0.0440	0.3116	0.0440		0.044	0	0.0446	0.044	0 0044	0 0044	0 004
S BREVARD REC DIST 2001-2020 ROAD & BRIDGE DIST 4 MSTU MISL		-																	0.3116	0.3116	0.3116	0.3116	0.3116	0.3116	1	0.3116	0.3116	0.3116	0.3116	0.3116		0.311	ь	0.3116		6 0.311	0.311	6 0.31
PORT ST JOHN/CANV GRV REC MSTU											0.3377																							0.1230	)			
ENV END LAND & WTR AREAS LTD 05-2024	0.06	341	0.0641	0.06	41 0	.0641	0.0641	0.0641	0.0641	0.0641		0.0641	0.0641	0.064	1 0.064	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.0641	0.064	1 0.064	1 0.0641	0.064	1 0.064	1 0.064	1 0.064
ENV END LAND & WTR AREAS (DBTP) 05-2024	0.00							0.0843																														
N BREV REC DIST 1/TITUS (DBTP) 01-2020			0.5575					0.5575																		0.00.0												
N BREV REC DIST 1/TITUS 01-2020			0.2425					0.2425																														
S BREVARD REC DIST (DBTP) 2001-2020																			0.2884	0.2884	0.2884	0.2884	0.2884	0.2884		0.2884	0.2884	0.2884	0.2884	0.2884		0.288	34	0.2884	0.288	4 0.288	4 0.288	4 0.288
M I REC DIST 2 MSTU (DBTP) 2001-2020												0.4613						0.4613																				
BREVARD COUNTY PUBLIC SCHOOLS:																																						
BY STATE LAW	4.05	,	4.0510				4.0510	4.0510				4.0510					4.0510			4.0510		4.0510													1.001			0 4.051
BY LOCAL BOARD SCHOOL CAPITAL OUTLAY	1.50					.7480		0.7480 1.5000						1.5000		0.7480	0.7480	1.5000				0.7480 1.5000				0.7480 1.5000												0 0.748
INDEPENDENT SPECIAL DISTRICTS:	1.50	000	1.3000	1.50	1.00	.5000	1.5000	1.3000	1.5000	1.3000	1.3000	1.5000	1.3000	1.3000	1.5000	1.3000	1.5000	1.3000	1.5000	1.3000	1.3000	1.3000	1.5000	1.5000	1.3000	1.3000	1.3000	1.5000	1.5000	1.5000	1.3000	1.500	1.500	1.3000	1.500	0 1.500	1.500	0 1.300
FLA INLAND NAVIGATION DIST	0.03	320	0.0320	0.03	20 0	0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.0320	0.032	0.032	0 0320	0.032	0 0.032	0 0 032	0 0 032
MERRITT ISLAND LIBRARY - MAINT.	0.00	-	0.0020	0.00	20 0.	.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.076	0.0020	0.002	0.0020	0.0020	0.0020	0.076	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.0020	0.002	0.002	0.076		0.002	0.002	0.002
SEBASTIAN INLET DISTRICT		$\neg$																	0.0877	0.0877	0.0877	0.0877	0.0877	0.0877	0.0877				0.0877	0.0877		0.087	7			0.087	7 0.087	7 0.087
WATER MANAGEMENT DISTRICTS:																																						
ST JOHNS RIVER WATER MGMT DIST	0.25	562	0.2562	0.25	62 0.	.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.2562	0.256	0.256	2 0.2562	0.256	2 0.256	0.256	2 0.256
MUNICIPALITIES:																																						
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## River Grove Utilities, Inc. Initial Rates and Charges Projected 2019

Line	NARUC		
No.	Acct.	Assets and Other Debits	
1	101	Utility Plant In Service	\$ 1,182,822
2	103	Property Held For Future Use	
3	104	Utility Plant Purchased or Sold	
4	105	Construction Work in Progress	
5	108	Accumulated Depreciation and Amortization of UPIS	(55,364)
6	114	Utility Plant Acquisition Adjustments	
7	115	Accumulated Amortization of Utility Plant Acquisition Adjustments	
8	121	Nonutility Property	
9	122	Accumulated Depreciation and Amortization of Nonutility Property	
10	124	Utility Investments	
11	131	Cash	33,313
12	132	Special Deposits	,
13	141	Customer Accounts Receivable	13,186
14	143	Accumulated Provision of Uncollectible Accounts - CR	-,
15	151	Plant Material and Supplies	
16	174	Miscellaneous Current and Accrued Assets	
17	186	Miscellaneous Deferred Debits	
18	190	Accumulated Deferred Income Taxes	
	150		 
19		Total Assets and Other Debits	\$ 1,173,957
20			
21		Equity Capital	
22	201	Common Stock Issued	
23	204	Preferred Stock Issued	
24	211	Other Paid In Capital	46,484
25	215	Retained Earnings	8,480
26	218	Proprietary Capital	
27	224	Liabilities and Other Credits	220 200
28	224	Long Term Debt	\$ 229,209
29 30	231 232	Accounts Payable  Notes Payable	11,104
31	235	Customer Deposits	52,749
32	236	Accrued Taxes	32,749
33	237	Accrued Interest	
34	241	Miscellaneous Current and Accrued Liab.	
35	252	Advances for Construction	
36	253	Other Deferred Credits	
37	255	Accumulated Deferred Investment Tax Credits	
38	265	Miscellaneous Operating Reserves	
39	271	Contributions in Aid of Construction (CIAC)	837,564
40	272	Accumulated Amortization of CIAC	(11,633)
41	281	Accumulated Deferred Income Taxes -Accelerated Amortization	
42	282	Accumulated Deferred Income Taxes -Liberalized Depreciation	
43	283	Accumulated Deferred Income Taxes - Other	 
44		Total Equity, Liabilities and Other Credits	\$ 1,173,957