

UTILITY NAME: Royal Utility Company

STATEMENT OF RETAINED EARNINGS

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year	\$ 371,428
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	
	Total Credits	
	Debits: _____	
	Total Debits	
435	Balance transferred from Income	24,730
436	Appropriations of Retained Earnings: _____	
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared _____	
438	Common stock dividends declared _____	
	Total Dividends Declared	-
	Year end Balance	396,158
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings	\$ 396,158
Notes to Statement of Retained Earnings:		

UTILITY NAME: Royal Utility Company

NOTES PAYABLE (ACCTS. 232 AND 234)

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
Note Payable to Shareholders	4.13 %	F	\$ 351,000
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 351,000

* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	
Total	

UTILITY NAME: Royal Utility Company

**ACCRUED INTEREST AND EXPENSE
 ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
N/P CoBank	\$ 442	427	\$ 3,808	\$ 4,051	\$ 199
N/P Stockholders	88,837	427	14,496	\$ -	103,333
WNWN	-	427	5,035		5,035
Total Account No. 237.1	89,279		23,339	4,051	108,567
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None	-	-		-	-
Total Account 237.2	-				
Total Account 237 (1)	\$ 89,279		\$ 23,339	\$ 4,051	\$ 108,567
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 23,339		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 23,339		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest
 (2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: Royal Utility Company

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 571,643	\$ 238,921	N/A	\$ 810,564
Add credits during year:				-
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 571,643	\$ 238,921	\$ -	\$ 810,564

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 569,393	\$ 199,776	N/A	\$ 769,169
Debits during year:	2,251	4,742		6,993
Credits during year (specify): Rounding	1	-		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 571,643	\$ 204,518		\$ 776,161

UTILITY NAME: Royal Utility Company

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	<u>F-3 (c)</u>	\$ <u>24,730</u>
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ <u>24,730</u>
Computation of tax:		
The Company is a Subchapter S corporation; therefore, this Schedule is not applicable.		

WATER OPERATION SECTION

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT December 31, 2018

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 3,356,007
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(2,463,740)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(571,643)
252	Advances for Construction	F-20	
	Subtotal		320,624
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	571,643
	Subtotal		892,267
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		61,455
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 953,722
	UTILITY OPERATING INCOME	W-3	\$ 48,591
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Bas			5.09 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

FCRU 001143
 8/28/20 3rd POD to PSC
 YEAR OF REPORT
 December 31, 2018

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	W-9	673,205
	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		673,205
401	Operating Expenses	W-10(a)	491,640
403	Depreciation Expense	W-6(a)	59,493
	Less: Amortization of CIAC	W-8(a)	(2,251)
	Net Depreciation Expense		57,242
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		30,298
408.11	Property Taxes		21,504
408.12	Payroll Taxes		20,442
408.13	Other Taxes & Licenses		3,488
408	Total Taxes Other Than Income		75,732
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		624,614
	Utility Operating Income		48,591
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 48,591

YEAR OF REPORT
December 31, 2018

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	713			713
303	Land and Land Rights	76,123			76,123
304	Structure and Improvements	542,157			542,157
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	23,683			23,683
308	Infiltration Galleries and Tunnels				
309	Supply Mains	48,267			48,267
310	Power Generation Equipment	11,948			11,948
311	Pumping Equipment	735,632			735,632
320	Water Treatment Equipment	207,127	5,483		212,610
330	Distribution Reservoirs and Standpipes	9,100	17,028		9,100
333	Transmission and Distribution Mains	939,897			939,897
334	Services	168,098			168,098
334	Meters and Meter Installations	331,304			331,304
335	Hydrants	68,439			68,439
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	60,527			60,527
340	Office Furniture and Equipment	11,693			11,693
341	Transportation Equipment	13,029			13,029
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	10,370			10,370
344	Laboratory Equipment	5,856			5,856
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	25,650			25,650
348	Other Tangible Plant	43,883			43,883
TOTAL WATER PLANT		\$ 3,333,496	\$ 22,511	\$ -	\$ 3,356,007

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

W-4(a)
GROUP 1

YEAR OF REPORT
December 31, 2018

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises	713	713				
303	Land and Land Rights	76,123			\$ 76,123		
304	Structure and Improvements	542,157			418,333		123,824
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	23,683		23,683			
308	Infiltration Galleries and Tunnels						
309	Supply Mai Royal Utility Co / Browar	48,267		48,267			
310	Power Generation Equipment	11,948		11,948			
311	Pumping Equipment	735,632		735,632			
320	Water Treatment Equipment	212,610			212,610		
330	Distribution Reservoirs and Standpipes	9,100				9,100	
331	Transmission and Distribution Mains	956,925				956,925	
333	Services	168,098				168,098	
334	Meters and Meter Installations	331,304				331,304	
335	Hydrants	68,439				68,439	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	60,527				60,527	
340	Office Furniture and Equipment	11,693					11,693
341	Transportation Equipment	13,029					13,029
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	10,370					10,370
344	Laboratory Equipment	5,856					5,856
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment	25,650					25,650
348	Other Tangible Plant	43,883					43,883
	TOTAL WATER PLANT	\$ 3,356,007	\$ 713	\$ 819,530	\$ 707,066	\$ 1,594,393	\$ 234,305

W-4(b)
GROUP 1

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	20	%	5.00 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	45	%	2.22 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices		%	%
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment	15	%	6.67 %
345	Power Operated Equipment		%	%
346	Communication Equipment		%	%
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant	10	%	10.00 %
Water Plant Composite Depreciation Rate *			%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

YEAR OF REPORT
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UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)(1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises	467	18		18
304	Structure and Improvements	380,891	15,771		15,771
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	23,683	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains	48,267			
310	Power Generation Equipment	46,999	10,146		10,146
311	Pumping Equipment	708,303	1,477		1,477
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes	9,100			
331	Transmission and Distribution	538,135	21,054		21,054
333	Services	124,785	4,203		4,203
334	Meters and Meter Installations	331,304			
335	Hydrants	44,970	1,519		1,519
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	43,345	2,422		2,422
340	Office Furniture and Equipment	11,168	524		524
341	Transportation Equipment	13,029			
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	9,472	649		649
344	Laboratory Equipment	5,856			
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	20,589	1,711		1,711
348	Other Tangible Plant	43,883	(1)		(1)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 2,404,246	\$ 59,493	\$ -	\$ 59,493

* Specify nature of transaction.
Use () to denote reversal entries.
Note: (1) Rounding

W-6(a)
GROUP 1

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
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ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					485
304	Structure and Improvements					396,662
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					23,683
308	Infiltration Galleries and Tunnels					
309	Supply Mains					48,267
310	Power Generation Equipment					57,145
311	Pumping Equipment					709,780
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					9,100
331	Transmission and Distribution					559,189
333	Services					128,988
334	Meters and Meter Installations					331,304
335	Hydrants					46,489
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					45,767
340	Office Furniture and Equipment					11,692
341	Transportation Equipment					13,029
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					10,121
344	Laboratory Equipment					5,856
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					22,300
348	Other Tangible Plant					43,883
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 2,463,740

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
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WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	424	424	\$ 149,196
461.2	Metered Sales to Commercial Customers	76	76	88,653
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	1,020	1,020	287,329
	Total Metered Sales	1,520	1,520	525,178
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	406	406	148,027
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,926	1,926	673,205
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 673,205

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 172,075	\$ -	\$ 172,075
603	Salaries and Wages - Officers, Directors and Majority Stockholders	44,000		
604	Employee Pensions and Benefits	6,840		
610	Purchased Water			
615	Purchased Power	50,093		
616	Fuel for Power Production			
618	Chemicals	48,104		
620	Materials and Supplies	4,118		
631	Contractual Services - Engineering	10,631		
632	Contractual Services - Accounting	10,395		
633	Contractual Services - Legal	10,575		
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	9,203		
636	Contractual Services - Other	42,001		1,359
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	6,508		
656	Insurance - Vehicle	3,363		
657	Insurance - General Liability	16,688		
658	Insurance - Workmens Comp.	5,582		
659	Insurance - Other	11,755		
660	Advertising Expense	789		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	38,920		
Total Water Utility Expenses		\$ 491,640		\$ 173,434

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
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WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
					44,000
					6,840
48,893					1,200
48,104					
	1,273	2,833			12
					10,631
					10,395
					10,575
9,203					
39,815	827				
					6,508
					3,363
					16,688
					5,582
					11,755
					789
	2,062	10,894			25,964
\$ 146,015	\$ 4,162	\$ 13,727			\$ 154,302

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
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PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	-	9,746	180	9,566	9,151
February		9,582	-	9,582	10,586
March	-	11,945	-	11,945	10,010
April		11,373	160	11,213	10,940
May		9,733	-	9,733	10,238
June		8,771	-	8,771	8,827
July		9,703	160	9,543	8,284
August		9,851	-	9,851	9,939
September		9,653	-	9,653	8,931
October		10,698	180	10,518	8,705
November	1,058	10,686	22	11,722	11,793
December		10,496	-	10,496	9,830
Total for year	1,058	122,237	702	122,593	117,234

If water is purchased for resale, indicate the following:

Vendor N/A
 Point of deliver N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

List for each source of supply	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well No. 1	357gpm	.250gpm	Wells
Well No. 2	371gpm	.250gpm	
Well No. 3	366gpm	.250gpm	

UTILITY NAME: Royal Utility Company
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YEAR OF REPORT
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WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 1.0.mgd

Location of measurement of capacity
(i.e. Wellhead, Storage Tank): Wellhead

Type of treatment (reverse osmosis,
sedimentation, chemical, aerated, etc): Aeration, chlorination, floridation, lime softening & coagulation

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): N/A Manufacturer Infilco

FILTRATION

Type and size of area:

Pressure (in square feet): N/A Manufacturer N/A

Gravity (in GPM/square feet): 2.43 Manufacturer Unknown

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
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CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	424	424
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	42	63
1"	Displacement	2.5	435	1,088
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	47	376
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,976

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$\begin{array}{r}
 ERC = \quad 117,234 \text{ gallons, divided by} \\
 \quad \quad 350 \text{ gallons per day} \\
 \quad \quad \underline{365 \text{ days}} \\
 \quad \quad \underline{917.7 \text{ ERC's}}
 \end{array}$$

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>1976</u>
2. Maximum number of ERC's * which can be served.	<u>1976</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1976</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>Service area is Built Out</u>
5. Estimated annual increase in ERC's *.	<u>None</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7. Attach a description of the fire fighting facilities.	<u>Approximately 69 hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>4061517</u>
12. Water Management District Consumptive Use Permit #	<u>06-00003-W</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

* An ERC is determined based on the calculation on the bottom of Page W-13

WASTEWATER OPERATION SECTION

UTILITY NAME: Royal Utility CompanySYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT

December 31, 2018

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,944,996
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(1,455,352)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(238,921)
252	Advances for Construction	F-20	
	Subtotal		250,723
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	204,518
	Subtotal		455,241
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		70,407
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 525,648
	UTILITY OPERATING INCOME	S-3	\$ (38,450)
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		-- %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

FCRU 001162
 8/28/20 3rd POD to PSC
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December 31, 2018

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 596,989
	Less: Guaranteed Revenue and AFPI	S-9	(82)
	Net Operating Revenues		596,907
401	Operating Expenses	S-10(a)	563,252
403	Depreciation Expense	S-6(a)	32,784
	Less: Amortization of CIAC	S-8(a)	(4,742)
	Net Depreciation Expense		28,042
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		26,940
408.11	Property Taxes		16,024
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		1,099
408	Total Taxes Other Than Income		44,063
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		635,357
	Utility Operating Income (Loss)		(38,450)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		82
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (38,368)

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights	71,802			71,802
354	Structure and Improvements	145,709			145,709
355	Power Generation Equipment	37,368			37,368
360	Collection Sewers - Force	120,328			120,328
361	Collection Sewers - Gravity	996,571			996,571
362	Special Collecting Structures		11,000		1,007,571
363	Services to Customers				
364	Flow Measuring Devices	81,227			81,227
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs	236,392	37,534		273,926
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	121,758			121,758
390	Office Furniture & Equipment	11,276			11,276
391	Transportation Equipment	13,029			13,029
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	22,947			22,947
394	Laboratory Equipment	26,858			26,858
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	11,197			11,197
	Total Wastewater Plant	\$ 1,896,462	\$ 48,534	\$ -	\$ 1,944,996

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Note: Retirements (Column (e)) to reclassify to correct account

S-4(a)
GROUP 1

YEAR OF REPORT
December 31, 2018

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 AND DISPOSAL PLANT (j)	.5 WASTEWATER TREATMENT PLANT (k)	.6 WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights		\$ 71,802	\$ 93,007	\$ -	\$ 21,232	\$ -	\$ 31,470
354	Structure and Improvements		37,368					
355	Power Generation Equipment		120,328					
360	Collection Sewers - Force		1,007,571					
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers							
364	Flow Measuring Devices		81,227					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			273,926				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines				121,758			
389	Other Plant / Miscellaneous Equipment							11,276
390	Office Furniture & Equipment							13,029
391	Transportation Equipment							22,947
392	Stores Equipment							26,858
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							11,197
398	Other Tangible Plant							
	Total Wastewater Plant	\$ -	\$ 1,318,296	\$ 366,933	\$ 121,758	\$ 21,232	\$ -	\$ 116,777

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

S-4(b)
GROUP 1

UTILITY NAME: Royal Utility CompanySYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT

December 31, 2018

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	35	%	2.86 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers		%	%
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment		%	%
396	Communication Equipment		%	%
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant	10	%	10.00 %
Wastewater Plant Composite Depreciation Rate *			%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	97,608	3,978		3,978
355	Power Generation Equipment	16,185	1,868		1,868
360	Collection Sewers - Force	120,328	-		
361	Collection Sewers - Gravity	694,590	22,246		22,246
362	Special Collecting Structures				
363	Services to Customers				
364	Flow Measuring Devices	81,227	-		
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	211,341	2,237		2,237
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	121,758	-		
390	Office Furniture & Equipment	10,724	552		552
391	Transportation Equipment	13,029	-		
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	22,835	112		112
394	Laboratory Equipment	21,160	1,713		1,713
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment	586	78		78
398	Other Tangible Plant	11,197	-		
Total Depreciable Wastewater Plant in Service		\$ 1,422,568	\$ 32,784	\$ -	\$ 32,784

* Specify nature of transaction.
Use () to denote reversal entries.

S-6(a)
GROUP 1

UTILITY NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D.)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					101,586
355	Power Generation Equipment					18,053
360	Collection Sewers - Force					120,328
361	Collection Sewers - Gravity					716,836
362	Special Collecting Structures					
363	Services to Customers					
364	Flow Measuring Devices					81,227
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					213,578
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					121,758
390	Office Furniture & Equipment					11,276
391	Transportation Equipment					13,029
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					22,947
394	Laboratory Equipment					22,873
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					664
398	Other Tangible Plant					11,197
Total Depreciable Wastewater Plant in Service						\$ 1,455,352

S-6(b)
GROUP 1

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

FCRU 001171
 8/28/20 3rd POD to PSC
YEAR OF REPORT
December 31, 2018

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	424	424	\$ 160,864
522.2	Commercial Revenues	76	76	98,809
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)	1,020	1,020	337,234
522	Total Measured Revenues	<u>1,520</u>	<u>1,520</u>	<u>596,907</u>
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	<u>1,520</u>	<u>1,520</u>	<u>\$ 596,907</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ 82
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			<u>\$ 82</u>

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

FCRU 001172
 8/28/2018
 YEAR OF REPORT
 December 31, 2018

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 596,989

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Royal Utility Company
 SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
 December 31, 2018

FCRU 001173
 8/28/20 3rd POD to PSC

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 91,785	\$ -	\$ -	\$ -	\$ -	\$ 91,785	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders	44,000						
704	Employee Pensions and Benefits	6,840						
710	Purchased Sewage Treatment	241,385					241,385	
711	Sludge Removal Expense							
715	Purchased Power	9,782			8,582			
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies	53,085				50,252	2,833	
731	Contractual Services - Engineering	10,631						
732	Contractual Services - Accounting	10,395						
733	Contractual Services - Legal	10,575						
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	1,359		1,359				
736	Contractual Services - Other	25,030		481				
741	Rental of Building/Real Property						24,549	
742	Rental of Equipment							
750	Transportation Expense	6,508						
756	Insurance - Vehicle	1,975						
757	Insurance - General Liability	10,789						
758	Insurance - Workmens Comp.	3,592						
759	Insurance - Other	6,330						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	29,191			2,550	195	940	
	Total Wastewater Utility Expenses	\$ 563,252	\$ -	\$ 1,840	\$ 11,132	\$ 74,996	\$ 336,943	\$ -

S-10(a)
 GROUP 1

YEAR OF REPORT
December 31, 2018

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders		44,000				
704	Employee Pensions and Benefits		6,840				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		1,200				
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering		10,631				
732	Contractual Services - Accounting		10,395				
733	Contractual Services - Legal		10,575				
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle		6,508				
757	Insurance - General Liability		1,975				
758	Insurance - Workmens Comp.		10,789				
759	Insurance - Other		3,592				
760	Advertising Expense		6,330				
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		25,506				
	Total Wastewater Utility Expenses	\$ -	\$ 138,341	\$ -	\$ -	\$ -	\$ -

S-10(b)
GROUP 1

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	424	424
5/8"	Displacement	1.0		
3/4"	Displacement	1.5	50	75
1"	Displacement	2.5	20	50
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	47	376
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				945

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:	(105,852	/ 365 days) / 280 gpd =	1.036
		(total gallons treated)		

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT December 31, 2018

WASTEWATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A(3)		
Basis of Permit Capacity (1)	N/A(3)		
Manufacturer	N/A(3)		
Type (2)	N/A(3)		
Hydraulic Capacity	N/A(3)		
Average Daily Flow	290		
Total Gallons of Wastewater Treated	105,852		
Method of Effluent Disposal	Purchased Sewage Broward County		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)
- (2) Contact stabilization, advanced treatment, etc.
- (3) All sewage is transmitted for treatment to the Broward County "201" treatment plant: therefore, permitted capacity, basis, manufacturer, type and hydraulic capacity questions are not applicable.

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT
December 31, 2018

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>945</u>
2. Present ERC's * which can be serered.	<u>945</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>945</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>Service area is built out</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>NA</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>N/A - Utility purchases wastewater treatment from Broward County "201" treatment plant.</u>

* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: ROYAL UTILITY COMPANY

For the Year Ended December 31, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales (461.1 - 461.5)	525,178	525,178	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	148,027	148,027	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	-	82	(82)
Total Water Operating Revenue	\$ 673,205	\$ 673,287	\$ (82)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 673,205	\$ 673,287	\$ (82)

Explanations:
Amended return to be filed.

Instructions:
For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: ROYAL UTILITY COMPANY

For the Year Ended December 31, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	596,907	596,907	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	1,859	1,767	92
Reclaimed Water Sales (540.1 - 544)	-	-	-
Total Wastewater Operating Revenue	\$ 598,766	\$ 598,674	\$ 92
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 598,766	\$ 598,674	\$ 92

Explanations:
Amended RAF to be filed.

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

	Projected	Water	Wastewater
Financial	35,000		
Milian Swain & Associates, Inc.			
Engineering	40,000		
Beaudet/Globaltech Design Builders			
Legal			
Sundstrom	75,000		
Filing Fee	6,000		
Expenses	4,000		
Total	<u>160,000</u>	<u>80,000</u>	<u>80,000</u>