UTILITY NAME: Royal Utility Company

# CAPITAL STOCK ACCOUNTS 201 AND 204\*

DESCRIPTION (a)		RATE (b)	TOTAL (d)
COMMON STOCK	1	<del>- Andrews</del>	
Par or stated value per share	\$	1.00	\$ 1.00
Shares authorized	1		1,000
Shares issued and outstanding	1		100
Total par value of stock issued	<b>-</b>  s	100	100
Dividends declared per share for year	<b>1</b> —		
PREFERRED STOCK	╁		
Par or stated value per share	\$	_	\$ .
Shares authorized	┪ ̄ ̄		
Shares issued and outstanding	1		· ·
Total par value of stock issued	\$	-	\$ -
Dividends declared per share for year		None	None

<sup>\*</sup> Account 204 not applicable for Class B utilities

## BONDS ACCOUNT 221

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE*	BALANCE SHEET
(a)	(b)	(c)	(d)
N/A	% % % % %		\$ -
	% %		
	70		
Total			\$

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (l.e., Prime + 2%, etc)

UTILITY NAME: Royal Utility Company

# STATEMENT OF RETAINED EARNINGS

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

2. Show separately the state and federal income tax effect of items shown in Account No. 439.

NO. (a)	DESCRIPTION (b)	Al	MOUNTS (c)
215	Unappropriated Retained Earnings:	_	<b></b>
	Balance beginning of year Changes to account:	\$	371,42
439	Adjustments to Retained Earnings (requires Commission approval prior to use):  Credits:		
<del></del>	Total Credits		
	Debits:		
	Total Debits		
435	Balance transferred from Income		24,73
436	Appropriations of Retained Earnings:		27,70
437	Total appropriations of Retained Earnings Dividends declared: Preferred stock dividends declared		
438	Common stock dividends declared		1444
	Total Dividends Declared		
	Year end Balance	<del></del>	396,15
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	And the second s	
<del>rezalen e</del> Taraka - 2000 e e	Total Retained Earnings	\$	396,15

UTILITY NAME: Royal Utility Company
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# ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$
Total	\$ -

## OTHER LONG TERM DEBT ACCOUNT 224

DESCRIPTION OF OBLIGATION	INTER ANNUAL			PRINCIPA	
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	-	FIXED OR VARIABLE*	AMOUNT F BALANCE S	
(a)	(b)		(c)	(d)	l 11
National Bank for Cooperatives(CoBank)		%			
(Issued - 10/18/96 & Maturity - 12/31/17)		%	Fixed	\$ 4	3,317
WNWN, Inc.	***************************************	%		<u> </u>	
(Maturity - 08/2019)	4.50	%	Fixed	10	0,000
Parklands Assessment Cc		%			***************************************
(Issued - 04/20/18 & Maturity - 04/15/20)	4.50	%	Fixed	4	0,000
		%			
		%			
		%			
		%			
		%	P	-	
		%			
	C	%			
Total				\$ 18	2 247
. 5 100				Ψ 10	3,317

<sup>\*</sup> For variable rate obligations, provide the basis for the rate. (I.e., Prime + 2%, etc)

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

# UTILITY NAME: Royal Utility Company

# NOTES PAYABLE (ACCTS, 232 AND 234)

	INTER	REST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE*	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232):			
N/A	%		\$ -
	%		
	%		
	%		
	%	****	
	9/2		
	^	•	
Total Account 232			_
10tal /1000att 202			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
Note Payable to Shareholders	4.13 %	<u> </u>	\$ 351,000
	%		·
	%		
	%		
	%		
	%		
		<del></del>	<u> </u>
Total Account 234			m nm
			\$ 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.

TOTAL (b)

UTILITY NAME: Royal Utility Company

# ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

							ITS 237 A	ACCOU	
		ľ	INTEREST	Π	CRUED				
	BALANC	l	PAID	J	EAR	RING Y	The second secon	BALANCE	
	END OF	l	DURING				ACCT.	BEGINNING	
R	YEAR		YEAR	l	TOUNT	Al	DEBIT	OF YEAR	DESCRIPTION OF DEBT
Annow Market Market State Stat	<u>(f)</u>		(e)	Ļ	(d)		(c)	(b)	(a)
							ebt I	on Long Term D I	ACCOUNT NO. 237.1 - Accrued Interest
199	;	\$	4,051	\$	3,808	\$	427	\$ 442	N/P CoBank
103,333	10		<del>.</del>	\$	14,496		427	88,837	N/P Stockholders
5,035					5,035		427		WWWN
				-			<del></del>		
108,567	10		4,051		23,339			89,279	Total Account No. 237.1
	<del>*************************************</del>			<del> </del>			S	L n Other Liabilitie	ACCOUNT NO. 237.2 - Accrued Interest
			-		-	<b> </b>	-		None
								_	W Company of the Comp
				_					
					7				
								, , , , , , , , , , , , , , , , , , ,	Total Account 237.2
108,567	10	\$	4,051	\$	23,339	\$		\$ 89,279	Total Account 237 (1)
100,307	10	Ψ	4,001	<u>*</u>	20,000	Ψ		Ψ 00,270	rotal Addodn't Zor (1)
		<u> </u>			00.000	_	007		NTEREST EXPENSED:
					23,339	\$	237	<u> </u>	Fotal accrual Account 237 Less Capitalized Interest Portion of AFUD
								<b>С</b> .	None None
							<del></del>		
						<u> </u>			T T
					23,339	\$		(2)	Net Interest Expensed to Account No. 427
					23,339	\$		(2)	Net Interest Expensed to Account No. 427

<sup>(1)</sup> Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

<sup>(2)</sup> Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: Royal Utility Company

# MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

ACCOUNT 241	
DESCRIPTION (a)	BALANCE END OF YEAR (b)
Payroll Liabilities  Accrued Liabilities	\$ 346 14,000
Total Miscellaneous Current and Accrued Liabilities	\$ 14,346

# ADVANCES FOR CONSTRUCTION ACCOUNT 252

NAME OF PAYOR *	BALANCE BEGINNING OF YEAR (b)	DEBIT (c)	ACCT. AMOUNT (d)	CREDITS (e)	BALANCE END OF YEAR (f)
None			\$ -	\$ -	\$ -
Total	\$ -		\$ -	\$	\$ -

<sup>\*</sup> Report advances separately by reporting group, designating water or wastewater in column (a)

8/28/20 3 d POD to PSC YEAR OF REPORT December 31, 2018

# UTILITY NAME: Royal Utility Company

## **OTHER DEFERRED CREDITS ACCOUNT 253**

ACCOUNT 253		
DESCRIPTION - Provide Itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A	<u>\$</u>	\$
	**************************************	•
Total Regulatory Liabilities	\$	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	<u>\$</u>	\$
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

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

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	h	\$ 776,161

FCRU 001139 8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

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>	\$ 24,730
Reconciling items for the year:  Taxable income not reported on the books:		
Deductions recorded on books not deducted for return:		
	Poors	
Income recorded on books not included in return:		
		N
Deduction on return not charged against book income:		
Federal tax net income		\$ 24,730
Computation of tax:		
The Company is a Subchapter S corporation; therefore, this Schedule is not applicable.		

# WATER OPERATION SECTION

UTILITY NAME:	Royal Utility Company	
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### WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The water financial schedules (W-1 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be competed for each group and arranged by group number.

by group number.	CERTIFICATE	CDOUD
SYSTEM NAME / COUNTY	NUMBER	GROUP NUMBER
Royal Utility Co / Broward	259-W	1
	Way are a summarishment of the state of the	
	<b>L</b>	
	Martin Company of the	Quantition of the second of th
	Behalusus salannahnyas, erangur gada, tamahkutun dakkitu	
		<b>V</b>
11. 1	phonon to a transmission of the state of the	

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
CHIEVED	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.

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		
400	Operating Revenues	<u>W-9</u>	673,205
	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		673,205
401	Operating Expenses	W-10(a)	491,640
403	Danradation Evnance	W 0/->	50.400
403	Depreciation Expense  Less: Amortization of CIAC		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	
	Taxes Other Than Income		
408.10	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	10,102
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
	Add Back:		
469	Guaranteed Revenue (and AFPI)	<u>W-9</u>	•
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	3	48,591

WATER UTILITY PLANT ACCOUNTS

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

			The state of the s		
ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	,	5
302	Franchises	713			713
303	Land and Land Rights	76,123			76.123
304	Structure and Improvements	542,157			542,157
302	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
208	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			9,100
331	Transmission and Distribution Mains	768'686	17,028		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	3.333,496	\$ 22,511	, <del>(/)</del>	3,356,007

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

W-4(a) GROUP 1

December 31, 2018 YEAR OF REPORT

WATER UTILITY PLANT MATRIX

Royal Utility Co / Broward

UTILITY NAME: Royal Utility Company SYSTEM NAME / COUNTY: Royal U

123,824 11,693 10,370 25,650 43,883 5,856 234,305 GENERAL PLANT  $\Xi$ rύ TRANSMISSION DISTRIBUTION PLANT 956,925 168,098 68,439 60,527 1,594,393 331,304 AND (6) 76,123 212,610 707,066 418,333 TREATMENT WATER PLANT  $\varepsilon$ ų ₩ 48,267 11,948 819,530 AND PUMPING 23,683 735,632 OF SUPPLY SOURCE PLANT **e** 713 INTANGIBLE PLANT 3 -956,925 23,683 168,098 331,304 13,029 3,356,007 76,123 542,157 48,267 68,439 60,527 10,370 5,856 25,650 43,883 212,610 11,693 CURRENT YEAR ତ 49 Collecting and Impounding Reservoirs Supply Mai Royal Utility Co / Browar Distribution Reservoirs and Standpipes Other Plant / Miscellaneous Equipment ransmission and Distribution Mains Tools, Shop and Garage Equipment Infiltration Galleries and Tunnels Office Furniture and Equipment Meters and Meter Installations Lake, River and Other Intakes Structure and Improvements Power Generation Equipment **ACCOUNT NAME** Water Treatment Equipment **Backflow Prevention Devices** Power Operated Equipment ransportation Equipment Communication Equipment Miscellaneous Equipment and and Land Rights Laboratory Equipment TOTAL WATER PLANT £ Pumping Equipment Other Tangible Plant Wells and Springs Stores Equipment Organization Hydrants Services ACCT. Š, 304 308 303 348 (a)

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	<u>,</u>	%	%
302	Franchises	40	%	2.50 %
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs	<b></b>	%	<u> </u>
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	20	%	5.00 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	35	%	2.86 %
	Power Generation Equipment	20	%	<u>5.00</u> %
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	<del></del> %	10.00 %
Water F	Plant Composite Depreciation Rate *	Mr. Andrews	%	%

<sup>\*</sup> 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

# ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT.	ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(a)	(e)(1)	(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	1		
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)
TOTAL WA	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

FCRU 001148 8/28/20.3rd POD to PSC

YEAR OF REPORT December 31, 2018

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

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

r	T-	<del>-</del>	7	-	7	<b>-</b>	7		7	<del></del>	T-			<del></del>	7	7	-	-	_	Ţ		_		_			.8/	28/20
BALANCE AT END OF YEAR (C+f-k)	. \$	485	396.662			23.683		48.267	57.145	709.780		9.100	559,189	128.988	331,304	46.489		45,767	11,692	13,029		10,121	5,856	***************************************		22,300	43,883	\$ 2,463,740
TOTAL CHARGES (g-h+i+j)	- \$																											\$
COST OF REMOVAL AND OTHER CHARGES (i)	, \$																											\$
SALVAGE AND INSURANCE (h)	\$																											\$
PLANT RETIRED (g)	<del>.</del>																											\$
ACCOUNT NAME (b)	Organization	Franchises	Structure and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant / Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
ACCT. NO. (a)	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL WA

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

# CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 571,643
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 571,643

	If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
	Explain all Debits charged to Account 271 during the year below:
<b></b>	

UTILITY NAME: Royal Utility (	YEAR OF REPORT	
SYSTEM NAME / COUNTY:	Royal Utility Co / Broward	December 31, 2018

# WATER CIAC SCHEDULE "A" ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
	Non-third and and add a second and a second	\$ -	\$ -
Total Credits			N/A

# ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 569,393
Debits during year: Accruals charged to Account Other Debits (specify):	2,251
Total debits	2,251
Credits during year (specify): Rounding	1
Total credits	1
Balance end of year	\$ 571,643

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

# WATER CIAC SCHEDULE "B" ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

CONTRACTORS AGREEMENTS PROMITIVATION CASH OR PROPERTY WAS RECEIVED DURING THE YEAR					
	INDICATE				
	"CASH" OR				
DESCRIPTION	"PROPERTY"	WATER			
(a)	(b)	(0)			
(W)	(n)	(c)			
100					
	·				
		-			
		· · · · · · · · · · · · · · · · · · ·			
		**************************************			
Total Credits		1111			
rotal ologia		N/A			

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

YEAR OF REPORT December 31, 2018

# 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	<u>\$ 149,196</u>	
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	
	Fire Protection Revenue:				
462.1	Public Fire Protection		<del></del>		
462.2	Private Fire Protection				
	Total Fire Protection Revenue	(	<del>i.</del>		
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	
	Other Water Revenues:				
469	Guaranteed Revenues	······································			
470	Forfeited Discounts		, statementhampilament		
471	Miscellaneous Service Revenues	· · · · · · · · · · · · · · · · · · ·			
	472 Rents From Water Property				
	473 Interdepartmental Rents				
4/4	474 Other Water Revenues				
	No. of the Control of				
	Total Water Operating Revenues				

<sup>\*</sup> 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

				The state of the s
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,			<u> </u>
	Directors and Majority Stockholders	44,000		
604	Employee Pensions and Benefits	6,840	W	<b>-</b>
610	Purchased Water			
615	Purchased Power	50,093		
616	Fuel for Power Production	<del></del>		
618	Chemicals	48,104		100000000000000000000000000000000000000
620	Materials and Supplies	4,118		
631	Contractual Services - Engineering	10,631		
632	Contractual Services - Accounting	10,395		
633	Contractual Services - Legal	10,575	y	
634	Contractual Services - Mgt. Fees			
635	Contractual Services - Testing	9,203		
636	Contractual Services - Other	42,001	<u></u>	1,359
641	Rental of Building/Real Property			<u> </u>
642	Rental of Equipment			
650	Transportation Expense	6,508		
656	Insurance - Vehicle	3,363	<b>.</b>	
657	Insurance - General Liability	16,688		
658	Insurance - Workmens Comp.	5,582	,	<del></del>
659	Insurance - Other	11,755		
660	Advertising Expense	789		
666	Regulatory Commission Expenses -			
	Amortization of Rate Case Expense	A		
667	Regulatory Commission ExpOther	<u></u>	10,000,000,000,000,000,000,000,000,000	Million (Mark State) Las division in sector (Mark
670	Bad Debt Expense			
675	Miscellaneous Expenses	38,920		
	Total Water Utility Expenses	\$ 491,640	F	\$ 173,434

UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Roy

Royal Utility Co / Broward

YEAR OF REPORT December 31, 2018

# WATER EXPENSE ACCOUNT MATRIX

.3	.4	T .5			
WATER TREATMENT	WATER TREATMENT	TRANSMISSION & DISTRIBUTION	.6 TRANSMISSION	3	.8
EXPENSES - OPERATIONS	EXPENSES -	EXPENSES -	EXPENSES -	ACCOUNTS	ADMIN. & GENERAL
(f)	MAINTENANCE (g)	OPERATIONS (h)	MAINTENANCE (i)	EXPENSE (j)	EXPENSES (k)
\$ -	\$	\$ -	\$	\$ -	
			<u> </u>	<u> </u>	\$
			-		44,000
					6,840
48,893					1,200
48,104					
	1,273	2,833		assistant makitta milan mathibiti	12
					10,631 10,395
·				Name of the same o	10,575
9,203					
39,815	827				
			-		
					6,508
<del>)</del>					3,363
					16,688 5,582
			# LIM symbological appropri	-71405(5252000 soonia: 1551), (211155) 215.	11,755
					789
				-	
	2,062	10,894			25,964
\$ 146,015	\$ 4,162	\$ 13,727			\$ 154,302
					104,002

8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

UTILITY NAME: Royal Utility Company SYSTEM NAME / COUNTY; Royal Department of the company of the

Royal Utility Co / Browarc

# 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 February March April May June July Augusl September October November	1,058	9,746 9,582 11,945 11,373 9,733 8,771 9,703 9,851 9,653 10,698 10,686	180 - - 160 - - 160 - - 180 22	9,566 9,582 11,945 11,213 9,733 8,771 9,543 9,851 9,653 10,518 11,722	9,151 10,586 10,010 10,940 10,238 8,827 8,284 9,939 8,931 8,705 11,793
December  Total for year	1,058	10,496 122,237	702	10,496 122,593	9,830
Vendor Point of delive	o other water utilities		t names of such		

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

W-11 **GROUP 1** SYSTEM Royal Utility Co UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT December 31, 2018

# 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	Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc): Aeration, chlorination, floridation, lime softening & coagulation				
Unit ratios /i.a. CDM navada	LIME TRE	ATMENT			
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer	Infilco		
	FILTR/	ATION			
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	YEAR OF REPORT
OVOTERS MARKE / OCHMING DILLING CO. LD.	December 31, 2018

# 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	
5/8"	Displacement	1.0	424	424
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 Syster	n 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 = ( Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day )

ERC Calculation:	
ERC = 117,234	gallons, divided by
	gallons per day
<u>365</u>	
917.7	ERC's

W-13 GROUP 1 SYSTEM Royal Utility Co

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

# OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
1976				
Service area is Built Out				
drants				
provements of this system.				
None				
None				
N/A				
No				
06-00003-W				
Yes				
N/A				

W-14
GROUP 1
SYSTEM Royal Utility Co

<sup>\*</sup> An ERC is determined based on the calculation on the bottom of Page W-13

# WASTEWATER OPERATION SECTION

UTILITY NAME:	Royal Utility Company
---------------	-----------------------

### WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificat	te number. Those systems which have been consolidated
under the same tariff should be assigned the a group number.	Each individual system which as not been consolidated
should be assigned its own group number.	•

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-14) should be completed for each group and arranged by group number.

by group number.		<u></u>
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Royal Utility Co / Broward	199-S	1
		4
	Programme and the state of the	**************************************
		**************************************
	2-1-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
	The second secon	
	TP-MODILE .	
		P44
	X	
	Contract of the Contract of th	

8/28/20 3rd POD to PSC

YEAR OF REPORT December 31, 2018

UTILITY NAME: Royal Utility Company

SYSTEM NAME / COUNTY: Royal Utility Co / Broward

# 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	<u>\$-3</u>	<u>\$ (38,450</u> )
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.

8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

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

## **WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b) UTILITY OPERATING INCOME	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	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	
	Taxes Other Than Income		
408.10	Utility Regulatory Assessment Fee		26,940
408.11	Property Taxes		16,024
408.12 408.13	Payroll Taxes Other Taxes & Licenses		1 000
400.13	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	l	
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)
X	Add Back:		
530	Guaranteed Revenue (and AFPI)		82
413	Income From Utility Plant Leased to Others		<u> </u>
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

	CURRENT	YEAR (f)	**************************************		71.802	145,709	37,368	120,328	1.007.571			81,227					929.826	200						121.758	11,276	13,029		22.947	26.858				11,197	\$ 1,944,996	
		RETIREMENTS (e)	•																															γ.	
NT ACCOUNTS		ADDITIONS (d)	. ↔						11,000								37,534																	\$ 48,534	
WASTEWATER UTILITY PLANT ACCOUNTS	PREVIOUS	YEAR (c)			71,802	145,709	37,368	120,328	996,571			81,227					236,392							121,758	11,276	13,029		22,947	26,858				11,197	\$ 1,896,462	
WA		ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment & Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipment	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
	ACCT.	(a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

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

	.7	GENERAL	PLANT (m)				31,470							1					1				1			11,276	13,029		22,947	26,858				11,197	116.777	
	6. WASTEWATER	DISTRIBUTION	PLANT (I)		·						2									1														- VA	tri I	
	"5 WASTEWATER	TREATMENT	PLANT (K)	1	1	<b>,</b>	21,232										4				100 mg / 100									1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	A STATE OF THE STA			1	\$ 21.232	
NT MATRIX	4, ONA	DISPOSAL	PLANT (j)	1	200 200 200 200 200 200 200 200 200 200	•								100	2	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Service of the servic	The second secon				121,758				2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	1	200 (1997) 201 (1997)			1	\$ 121.758	
WASTEWATER UTILITY PLANT MATRIX	.3 CYSTEM	PUMPING	PLANT (i)		200 000 000 000 000 000 000 000 000 000	-	93,007		1		The state of the							273,926		The second secon		A	1	1		- 10		- Control (1975) - Cont	A CONTRACTOR OF THE PROPERTY O	1	1   1   1   1   1   1   1   1   1   1	27 No. 27	1	100 100 100 100 100 100 100 100 100 100	\$ 366.933	
WASTEWAT	.2	COLLECTION	PLANT (h)			\$ 71,802		37,368	120,328	1,			81,227		100 mm (100 mm) (100	1	2 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1	1	A CONTROL OF THE CONT	1	1	2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					2				200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		90 - 90 - 90 - 90 - 90 - 90 - 90 - 90 -	\$ 1.318.296	
	r.	INTANGIBLE	PLANT (9)	*					A price of the control of the contro	William   Will	A	1		1	1		1	A TOTAL OF THE PROPERTY OF THE	American Control (1997)  American Control (199	And Andrews An	200 A 100 A	1		7							1   1   1   1   1   1   1   1   1   1			1	· ·	
			ACCOUNT NAME (b)	Organization	Franchises	Land and Land Rights	Structure and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	voirs	ı and	j	Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant / Miscellaneous Equipme	Office Furniture & Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant	
		ACCT.	NO. (a)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

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

## 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		%	%
	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant	10	%	10.00 %
Wastew	vater Plant Composite Depreciation Rate *		%	%

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

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

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

			D DEL NECEMITOR		
ACCT.		BALANCE AT BEGINNING		OTHER	TOTAL
Ó (E)	ACCOUNT NAME (b)	OF YEAR (C)	ACCRUALS (d)	CREDITS *	(d + e)
351	Organization	,	\$	\$	\$ **
352	Franchises				À
354	Structure and Improvements	809'26	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	•		
330	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	<b>\$</b>		
Total De	Total Depreciable Wastewater Plant in Service	\$ 1,422,568	\$ 32,784	1. ************************************	\$ 32,784

Specify nature of transaction.

Use ( ) to denote reversal entries.

S-6(a) GROUP 1

FCRU 001167 d POD to PSC

YEAR OF REPORT December 31, 2018

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

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

				(n ::::::::::::::::::::::::::::::::::::		
				COST OF		BALANCE
			SALVAGE	REMOVAL	TOTAL	AT END
ACCI.		PLANT	AND	AND OTHER	CHARGES	OF YEAR
S	ACCOUNT NAME	RETTRED	INSURANCE	CHARGES	(g-h+i)	(c+f-k)
		(A)	(E)	Ξ	G)	(K)
ZOT N	Organization	٠ ج	-	<b>(</b>	+	
352	Franchises					
354	Structure and Improvements					101 586
355	Power Generation Equipment					18 053
360	Collection Sewers - Force					120,021
361	Collection Sewers - Gravity	Management				716 936
362	Special Collecting Structures					000001
363	Services to Customers					
364	Flow Measuring Devices					766 18
365	Flow Measuring Installations					177,10
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					213.578
374	Reuse Distribution Reservoirs					0.0/013
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					T-
396	Communication Equipment					/20
397	Miscellaneous Equipment					664 N
398	Other Tangible Plant					11,197
Total D	Total Depreciable Wastewater Plant in Service	\$	. <del>(</del> ∧			\$ 1,455,352 O
						THE PROPERTY OF THE PROPERTY O
					<u> </u>	

S-6(b) GROUP 1

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

YEAR OF REPORT December 31, 2018

### CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 238,921
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 238,921

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
Explain all Debits charged to Account 271 during the year below:

UTILITY NAME: Royal Utility Company	YEAR OF REPORT
SYSTEM NAME / COUNTY: Royal Utility Co / Broward	December 31, 2018

## WASTEWATER CIAC SCHEDULE "A" ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
		\$ -	\$
Total Credits			N/A

### ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 199,776
Debits during year: Accruals charged to Account Other Debits (specify): Rounding	4,742
Total debits	4,742
Credits during year (specify): Rounding	
Total credits	
Balance end of year	\$ 204,518

UTILITY NAME: Royal Utility Company	YEAR OF REPORT
OVOTEM NAME (AAMS), D	December 31, 2018

WASTEWATER CIAC SCHEDULE "B"

ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR
CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

	INDICATE "CASH" OR	
DESCRIPTION	"PROPERTY"	WASTEWATER
(a)	(b)	(c)
		_
		\$ -
	**************************************	
	<del></del>	
		,
	·	
	**************************************	
	*	
	-	
	4-11	
	**************************************	
	W	
Total Credits		\$ -

8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

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

#### WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS
(a)	(b)	(c)	(d)	(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			00,000
522.4	Revenues From Public Authorities		<del></del>	
522.5	Multiple Family Dwelling Revenues (Units)	1,020	1,020	337,234
522	Total Measured Revenues	1,520	1,520	596,907
523	Revenues From Public Authorities			
524	Revenues From Other Systems		- , - , - , - , - , - , - , - , - , - ,	<del></del>
525	Interdepartmental Revenues		-	
	Total Wastewater Sales	1,520	1,520	\$ 596,907
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			\$ 82
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			<del></del>
535	Interdepartmental Rents			<del></del>
536	Other Wastewater Revenues			
	(Including Allowance for Funds Prudently Investe	d or AFPI)		
	Total Other Wastewater Revenues			\$ 82
* 0	comer is defined by Rule 25-30.210(1). Florida Adr			

#### WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)  RECLAIMED WATER SALES	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
	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		441	
	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

<sup>\*</sup> Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

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

YEAR OF REPORT December 31, 2018

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

	9.	TREATMENT & TREATMENT & DISPOSAL EXPENSES.	<u>Σ</u>	11.785 \$	-			241,385				0000	2,000																	940	338 943	4
TER UTILITY EXPENSE ACCOUNTS	4.	TREA DISI	Щ	<b>φ</b>								EC 929	20.7,00					24.549									Section   Sect			195	£ 74 996 £	000,4
	.3	PUMPING EXPENSES.		·				1		785,8																1	5 20 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1		7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$ 11.132	
JTILITY EXPENSE	.2	SOURCE OF SUPPLY AND EXPENSES	Σ	₩ -				200 C C C C C C C C C C C C C C C C C C	1	The second secon	The second secon						1,359	481								2	1		تاب	T	- \$ 1.840	-
<b>WASTEWATER L</b>	۲	COLLECTION EXPENSES.	OPERATIONS (d)	5 \$	4	0	0	100 mm		7				2	9		6	0			8	10	6	- 2			The second secon				€3	4
	·	CURRENT	YEAR (c)	\$ 91,785		44,000	6,840	241,385	100	3,782		53 085	10,631	10,395	10,575		1,359	25,030			6,508	1,975	10,789	3,592	6,330					29,191	\$ 563.252	
			ACCOUNT NAME (b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Durhand Dang	Fire for Dower Production	Chemicals	Materials and Supplies	Contractual Services - Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expense	Insurance - Vehicle	Insurance - General Liability	Insurance - Workmens Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses -	Amortization of Rate Case Expense	Regulatory Commission ExpOmer Rad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	The state of the s
		ACCT.	NO. (a)	701	703	1	704	710	77.	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	992	767	7 67	775		

S-10(a) GROUP 1

FCRU 001174 8/28/20 3rd POD to PSC

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

YEAR OF REPORT December 31, 2018

		WASTEWAT	WASTEWATER UTILITY EXPENSE ACCOUNTS	SE ACCOUNTS			
- turquus orana		۲.	œ.	.9 RECLAIMED	.10 RECLAIMED	.11 RECLAIMED	.12 RECLAIMED
- constant				WATER	WATER	WATER	WATER
ACCT.		ACCOUNTS	ADMIN. & GENERAL	EXPENSES -	IREATMENT EXPENSES -	DISTRIBUTION EXPENSES -	DISTRIBUTION EXPENSES.
(a)	ACCOUNT NAME (b)	EXPENSE (j)	EXPENSES (k)	OPERATIONS (I)	MAINTENANCE (m)	OPERATIONS (n)	MAINTENANCE (0)
701	Salaries and Wages - Employees	8	49			65	(S)
703	Salaries and Wages - Officers,						<b>*</b>
<del>on mone</del>	Directors and Majority Stockholders		44,000				
704	Employee Pensions and Benefits		6,840				
710	Purchased Sewage Treatment			200 cm			10 8 (10 cm) 10 cm (10 cm) 10 cm
711	Sludge Removal Expense	1		1		1	
7 - 7	Control Course Description		1,200		1		
7,0	Fuel for Power Production				Total of the control		
01/	Chemicals	1					
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		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					1	
766	Regulatory Commission Expenses -	A CONTRACTOR OF THE PROPERTY O					
	Amortization of Rate Case Expense						
767	Regulatory Commission ExpOther						
770	Bad Debt Expense						
775	Miscellaneous Expenses		25,506		1824 MIBS - 15 15 18 18 15 1 1 1 1 1 1 1 1 1 1 1 1		
3°48Ukomin	Total Wastewater Utility Expenses	•	\$ 138,341	↔			· ·
aleman (A.S.							
				7	7		

S-10(b) GROUP 1

UTILITY NAME: Royal Utility Company	YEAR OF REPORT
SYSTEM NAME / COUNTY: Royal Utility Co / Broward	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	727	724
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 Me	ter 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 = ( Total SFR gallons sold (Omit 000) / 365 days / 280 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	YEAR OF REPORT
SYSTEM NAME / COUNTY: Royal Utility Co / Broward	December 31, 2018

#### WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A(3)		T
Basis of Permit Capacity (1)	N/A(3)	Annual Control of the	Management of the control of the con
Manufacturer	N/A(3)	•	
Type (2)	N/A(3)		
Hydraulic Capacity	N/A(3)	***************************************	American and the second
Average Daily Flow	290		
Total Gallons of Wastewater Treated	105,852	Months of the Control	
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.

S-12 GROUP 1 SYSTEM Royal Utility Co UTILITY NAME: Royal Utility Company
SYSTEM NAME / COUNTY: Royal Utility Co / Broward

YEAR OF REPORT December 31, 2018

#### OTHER WASTEWATER SYSTEM INFORMATION

	Contract Con	
Furnish information below for each system	n. A separate pa	age should be supplied where necessary.
Present ERC's * that system can efficiently serve.	945	
2. Present ERC's * which can be serered.	945	
3. Present system connection capacity (in ERC's *) using exist	ing lines.	945
Future system connection capacity (in ERC's *) upon service	e area buildout.	Service area is built out
5. Estimated annual increase in ERC's * .	None	
Describe any plans and estimated completion dates for any     None	enlargements or i	mprovements of this system.
Management was a second and the seco		
7. If the utility uses reuse as a means of effluent disposal, attac provided to each, if known.  8. If the utility does not engage in reuse, has a reuse feasibility  If so, when?  N/A		
9. Has the utility been required by the DEP or water manageme	ent district to imple	ement reuse? No
If so, what are the utility's plans to comply with the DEP?	V/A	
10. When did the company last file a capacity analysis report w	rith the DEP?	NA
11. If the present system does not meet the requirements of DE a. Attach a description of the plant upgrade necessary to a b. Have these plans been approved by DEP? c. When will construction begin? N/A d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order of the DEP?		es.
	N/A - Utility purcha	ases wastewater treatment from Broward County

S-13
GROUP 1
SYSTEM Royal Utility Co

<sup>\*</sup> 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)
	Gross 1	Water	Gross W	'ater		
	Revenu	es per	Revenue	s per	Di	fference
Accounts	Sch.	F-3	RAF Re	turn	(	b) - (c)
Gross Revenue:		I				
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)				<u>-</u> _	-	
Interdepartmental Sales (467)			<b>*****</b>			
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

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)	<u> </u>	<u>s</u>	<u>s</u> -
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

Eyn	anations:
-,,,,,,	with the course

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	160,000	80,000	80,000