

# ROYAL WATERWORKS, INC.

September 15, 2023

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FPSC - COMMISSION CLERK

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

RE: Docket No. 20230081-WS – Application for increase in water and wastewater rates in Broward County by Royal Waterworks, Inc. – Response to Staff Deficiency Letter

Dear Commission Clerk:

Royal Waterworks, Inc. hereby submits its response to Staff Deficiency Letter dated September 13, 2023.

1. Filing Fee – Additional \$500 in filing fee enclosed herewith.
- 2 – 12 – Please find attached the following Revised MFR Schedules:

- Schedule A-1
- Schedule A-2
- Schedule A-3
- Schedule A-5
- Schedule A-6
- Schedule A-9
- Schedule A-10
- Schedule A-12
- Schedule A-14
- Schedule A-17
- Schedule A-19
- Schedule B-1
- Schedule B-2
- Schedule B-3
- Schedule B-5
- Schedule B-6
- Schedule B-10
- Schedule B-13
- Schedule B-14
- Schedule B-15
- Schedule D-1
- Schedule D-2
- Schedule D-5
- Schedule E-1w
- Schedule E-2s
- Schedule E-2w

**4939 Cross Bayou Blvd. ~ New Port Richey, FL 34652**  
**Tel: (727) 848-8292**

- Schedule E-2s
- Schedule F-1

### 13. Schedules E-2 & E-14.

On the E-2w and E-2s schedules, this calls for the number of Test Year “Bills” by customer class by meter size. When obtaining this information from the utility’s billing system, a further analysis is required if there was a rate change during the test year period. For instance, if there were an index increase or a four year rate reduction during the test period, the utility is required by FPSC Rule to pro-rate the increase/decrease during the month it is effective. This is required by the Commission depending on the number of days under the old rate and the number of days under the new rate. The billing system data reflects two “charges” during that month for a single customer. Thus, the raw data will show two base facility charges in one month for a single customer, but it was actually one bill. Thus, when reflecting the actual number of “Bills”, these extra “charges” must be removed. To do otherwise would overstate the actual number of bills in that particular month and result in an understated resulting base facility charge on an ongoing basis. This would result in the utility not recovering its appropriate amount of base facility charge revenue. Therefore, on the Schedule E-2w and E-2s, in Column (2), entitled “Number of Bills,” this actually reflects the actual number of bills – and not “charges.”

This has consistently been done in past affiliated utilities’ file and suspend rate cases, limited proceedings and staff assisted rate case. (See Docket No. 20220066-WS and 20220201-WS) In the instant docket, these “duplicate” charges have been removed on the E-2w and E-2s Schedules to properly reflect the actual number of “Bills” and not the number of “Charges.” Similarly, the “Final” or “Open” bills have also been removed for similar reasons as these don’t reflect a full month charge.

#### Schedule E-14

Schedule E-14 is the billing analysis for each customer class by meter size. This schedule is necessary to analyze the number of gallons charged to each customer class during the test year. These schedules are often used by the Commission in order to determine the appropriate inclining gallonage rate structure by gallons. In order to appropriately reflect the actual “Charged Gallons,” these duplicate “charges” by gallons are not removed. Following the billing logic above, during a month in a test year where a rate change occurs, a certain number of gallons will be charged at the old rate and a certain number of gallons will be charged at the new rate. These two “charges” will be reflected on one bill during that month. To appropriately reflect the actual number of “charged gallon” both “charges” must be reflected on the E-14 schedule. To do otherwise would reduce the actual gallons charged and would overstate the resulting gallonage charge on a going forward basis. In contrast to the above, this may result in the utility over recovering its gallonage charge revenue.

Thus on the Schedule E-14’s filed in the instant case, in Column (2) titled “Number of Bills” and Column (3) titled “Cumulative Bills” – these are actually “Charges” and not bills. As these

appropriately reflect the charged gallons and not bills. As previously stated, these charged gallons may be reflected on a single bill and not actually two bills.

Royal Waterworks acknowledges that the number of "bills" on the E-2 and E-14 schedules do not and will not equal using this analysis; however, Royal believes this methodology appropriately reflects the actual number of "Bills" on the E-2 Schedules and the actual number of "charged" gallons on the E-14 Schedules.

The deficiency letter also states that the number of gallons for Residential 1" meter on Schedule E-2 does not match the number of gallons on E-14. That is incorrect. Both the E-1w and E-14 page 1 schedules both reflect 27,484 k gallons.

14. F-1 Schedule – See revised schedule

15. Fire Flow - The Florida Fire Prevention Code (FFPC) was first adopted in 2001, following a study ordered by Governor Jeb Bush and the Florida State Legislature. The Florida Statutes (Chapter 633.0215(1)) require the State Fire Marshal to adopt by Rule the latest edition of the National Fire Protection Association (NFPA) codes every three years. As a result of this legislative requirement, the 2010 FFPC includes the 2009 edition of NFPA 1 and NFPA 101. The new Florida Fire Prevention Code (FFPC) was adopted on December 31, 2011. The new fire code now includes minimum fire flow requirements for all newly constructed one and two-family dwellings. The new Florida Fire Prevention Code requires a minimum of 1,000 gallons per minute (GPM) fire flow for duration of two hours for homes having a fire flow area of 5,000 square feet or less. Fire flows (GPM) for homes with a fire flow area exceeding 5,000 square feet shall not be less than that specified in the Florida Fire Prevention Code, NFPA 1, Chapter 18, Table 18.4.5.1.2. (See attached)

If you have questions or require any more information, please contact me at 727-848-8292, ext. 245 or via email at [trendell@uswatercorp.net](mailto:trendell@uswatercorp.net).

Respectfully,



Troy Rendell

Vice President

Investor Owned Utilities

// for Royal Waterworks, Inc.

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

**REVISED**

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

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

Line No.	Description	(1)	Historical Test Year		(5) Supporting Schedules
		(2) Average Balance Per Books	(3) Adjustments	(4) Adjusted Average Balance	
1	Utility Plant in Service	3,591,703	85,451	3,677,154	A-5
2	Utility Land & Land Rights	76,123	0	76,123	A-5
3	Less: Non-Used & Useful Components	0	0	0	A-7
4	Construction Work in Progress	0	0	0	
5	Less: Accumulated Depreciation	(2,743,510)	(1,764)	(2,745,274)	A-9
6	Less: CIAC	(575,123)	0	(575,123)	A-12
7	Accumulated Amortization of CIAC	571,853	0	571,853	A-14
8	Acquisition Adjustments	521,449	(521,449)	0	
9	Less: Accum. Amort. of Acq. Adjustments	(85,320)	85,320	0	
10	Less: Advances For Construction	0	0	0	A-16
11	Working Capital Allowance	0	78,378	78,378	A-17
12	Total Rate Base	1,357,174	(274,064)	1,083,110	

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

**REVISED**

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

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

Line No.	Description	(1)	Historical Test Year		(5) Supporting Schedules	
			(2) Average Balance Per Books	(3) Adjustments		(4) Adjusted Average Balance
1	Utility Plant in Service		1,919,789	69,065	1,988,854	A-6
2	Utility Land & Land Rights		71,802	0	71,802	A-6
3	Less: Non-Used & Useful Components		0	0	0	A-7
4	Construction Work in Progress		0	0	0	
5	Less: Accumulated Depreciation		(1,625,441)	(1,918)	(1,627,360)	A-10
6	Less: CIAC		(238,921)	0	(238,921)	A-12
7	Accumulated Amortization of CIAC		238,921	0	238,921	A-14
8	Acquisition Adjustments		286,064	(286,064)	0	
9	Less: Accum. Amort. of Acq. Adjustments		(45,997)	45,997	0	
10	Less: Advances For Construction			0	0	A-16
11	Working Capital Allowance		0	82,185	82,185	A-17
12	Total Rate Base		<u>606,217</u>	<u>(90,735)</u>	<u>515,481</u>	

REVISED

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

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

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

Line No.	(1) Description	(2) Water	(3) Wastewater	(4) Supporting Schedules
1	<b>UTILITY PLANT IN SERVICE</b>			
2	304 Paving of Water Treatment Plant Parking Lot	22,443		
3	320 Refurbish WTP Control Panel	49,500		
4	309 Replace influent meter	4,600		
5	310 Generator radiator Repair	8,908		
6	371 Wire harness replacement master lift station		7,565	
7	371 Lift station control panel		61,500	
8				
9	Total Test Year Adjustments	85,451	69,065	A-5, A-6
10				
11	<b>NON-USED &amp; USEFUL (calculated on A-5, -6,- 9, -10)</b>			
12	Non-Used and Useful Test Year Plant	-	-	A-7
13	Use and Useful on Pro Forma	-	-	
14	<b>Non-Used and Useful Plant Adjustments</b>	-	-	
15				
16	<b>ACQUISITION ADJUSTMENT</b>			
17	Not approved by FPSC	(521,449)	(286,064)	
18	Total test year adjusment	(521,449)	(286,064)	
19				
20	<b>ACCUM AMORT - ACQUIS ADJUST</b>			
21	Not approved by FPSC	85,320	45,997	
22				
23	<b>ACCUMULATED DEPRECIATION</b>			
24	Accum Depreciation on Pro Forma Plant - net of non-used & useful	1,764	1,918	
25	Retirements on Pro Forma replacement (75% replacement cost)			A-9, A-10
26	Total Test Year Adjustments	1,764	1,918	
27				
28	<b>CIAC</b>			
29	Non-Used and Useful - CIAC	-	-	
30				
31	<b>ACCUMULATED AMORTIZATION - CIAC</b>			
32	Non-Used and Useful - Accum Amort CIAC	-	-	
33				
34				
35	<b>Working Capital Allowance</b>			
36	1/8th O&M	78,378	82,185	B-10

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

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

**REVISED**

Florida Public Service Commission

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

Recap Schedules: A-1,A-4

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

Line No.	(1) Acct No.	(2) Account Name	(3) Prior Year 05/31/22	(4) Test Year End 05/31/23	(5) Average Balance	(6) (7) Non-Used & Useful		(8) Pro Forma Plant	(9) Pro Forma YE	(10) Non-U&U Proforma
						%	Balance			
1		INTANGIBLE PLANT								
2	301.1	Organization	0	0	0	0.00%	0	-	-	-
3	302.1	Franchises	12,732	12,732	12,732	0.00%	0	-	12,732	-
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
6	303	Land & Land Rights	76,123	76,123	76,123	0.00%	0	-	76,123	-
7	304	Structures & Improvements	0	0	0	0.00%	0	-	-	-
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0	-	-	-
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0	-	-	-
10	307.2	Wells & Springs	23,683	23,683	23,683	0.00%	0	-	23,683	-
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0	-	-	-
12	309.2	Supply Mains	52,072	52,072	52,072	0.00%	0	4,600	56,672	-
13	310.2	Power Generation Equipment	18,555	24,877	21,716	0.00%	0	8,908	30,624	-
14	311.2	Pumping Equipment	742,604	766,170	754,387	0.00%	0	-	754,387	-
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
16		WATER TREATMENT PLANT								
18	304.3	Structures & Improvements	598,550	624,426	611,488	0.00%	0	22,443	633,931	-
19	311.3	Pumping Equipment	0	0	0	0.00%	0	-	-	-
20	320.3	Water Treatment Equipment	305,626	326,606	316,116	0.00%	0	49,500	365,616	-
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0	-	-	-
22		TRANSMISSION & DISTRIBUTION PLANT								
24	304.4	Structures & Improvements	0	0	0	0.00%	0	-	-	-
25	311.4	Pumping Equipment	0	0	0	0.00%	0	-	-	-
26	330.4	Distr. Reservoirs & Standpipes	9,100	9,100	9,100	0.00%	0	-	9,100	-
27	331.4	Transm. & Distribution Mains	1,010,507	1,015,624	1,013,065	0.00%	0	-	1,013,065	-
28	333.4	Services	169,234	169,234	169,234	0.00%	0	-	169,234	-
29	334.4	Meters & Meter Installations	351,327	357,812	354,570	0.00%	0	-	354,570	-
30	335.4	Hydrants	69,322	69,322	69,322	0.00%	0	-	69,322	-
31	336.4	Backflow Prevention	0	0	0	0.00%	0	-	-	-
32	339.4	Other Plant & Misc. Equipment	62,921	62,921	62,921	0.00%	0	-	62,921	-
33		GENERAL PLANT								
35	304.5	Structures & Improvements	2,916	2,916	2,916	0.00%	0	-	2,916	-
36	340.5	Office Furniture & Equipment	11,693	11,693	11,693	0.00%	0	-	11,693	-
37	340.51	Computer Equipment	0	0	0	0.00%	0	-	-	-
38	341.5	Transportation Equipment	13,029	13,029	13,029	0.00%	0	-	13,029	-
39	342.5	Stores Equipment	0	0	0	0.00%	0	-	-	-
40	343.5	Tools, Shop & Garage Equipment	10,370	10,370	10,370	0.00%	0	-	10,370	-
41	344.5	Laboratory Equipment	5,856	5,856	5,856	0.00%	0	-	5,856	-
42	345.5	Power Operated Equipment	0	0	0	0.00%	0	-	-	-
43	346.5	Communication Equipment	7,901	7,901	7,901	0.00%	0	-	7,901	-
44	347.5	Miscellaneous Equipment	25,650	25,650	25,650	0.00%	0	-	25,650	-
45	348.5	Other Tangible Plant	43,883	43,883	43,883	0.00%	0	-	43,883	-
46		TOTAL	3,623,653	3,711,999	3,667,826		0	85,451	3,753,277	-

PG. 9 Schedule of Wastewater Plant in Service By Primary Account

Florida Public Service Commission

Test Year Average balance

Royal Waterworks, Inc.

REVISED

Schedule: A-6

Docket No. 20230081-WS

Page: 1

Historical Test Year Ending May 31, 2023

Preparer: W T Rendell

Historical & Pro Forma

Recap Schedules: A-2,A-4

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

Line No.	(1) Acct No.	(2) Account Name	(3)	(4)	(5)		(6) (7)		(8)	(9)	(10)
			Prior Year 05/31/22	Test Year End 05/31/23	Average Balance	Non-Used & Useful %	Useful Balance	Pro Forma Plant	Pro Forma YE	Non-U&U Proforma	
1		INTANGIBLE PLANT									
2	351.1	Organization	4,862	4,862	4,862	0.00%	0				
3	352.1	Franchises	0	0	0	0.00%	0				
4	389.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0				
5		COLLECTION PLANT									
6	353.2	Land & Land Rights	71,802	71,802	71,802	0.00%	0		71,802		
7	354.2	Structures & Improvements	0	0	0	0.00%	0				
8	355.2	Power Generation Equipment	37,368	37,368	37,368	0.00%	0		37,368		
9	360.2	Collection Wastewaters - Force	123,981	123,981	123,981	0.00%	0		123,981		
10	361.2	Collection Wastewaters - Gravity	1,007,571	1,007,571	1,007,571	0.00%	0		1,007,571		
11	362.2	Special Collecting Structures	0	0	0	0.00%	0				
12	363.2	Services to Customers	0	0	0	0.00%	0				
13	364.2	Flow Measuring Devices	81,227	81,227	81,227	0.00%	0		81,227		
14	365.2	Flow Measuring Installations	0	0	0	0.00%	0				
15	389.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0				
16		SYSTEM PUMPING PLANT									
17	353.3	Land & Land Rights	0	0	0	0.00%	0				
18	354.3	Structures & Improvements	0	0	0	0.00%	0				
19	355.3	Power Generation Equipment	0	0	0	0.00%	0				
20	370.3	Receiving Wells	5,808	5,808	5,808	0.00%	0		5,808		
21	371.3	Pumping Equipment	296,874	309,995	303,434	0.00%	0	69,065	372,499		
22	389.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0				
23		TREATMENT AND DISPOSAL PLANT									
24	353.4	Land & Land Rights	0	0	0	0.00%	0				
25	354.4	Structures & Improvements	0	0	0	0.00%	0				
26	355.4	Power Generation Equipment	0	0	0	0.00%	0				
27	380.4	Treatment & Disposal Equipment	0	0	0	0.00%	0				
28	381.4	Plant Wastewaters	0	0	0	0.00%	0				
29	382.4	Outfall Wastewater Lines	0	0	0	0.00%	0				
30	389.4	Other Plant & Misc. Equipment	121,758	121,758	121,758	0.00%	0		121,758		
31		RECLAIMED WATER TREATMENT PLANT									
32	353.5	Land & Land Rights	0	0	0	0.00%	0				
33	354.5	Structures & Improvements	146,547	150,397	148,472	0.00%	0		148,472		
34	355.5	Power Generation Equipment	0	0	0	0.00%	0				
35	371.5	Pumping Equipment	0	0	0	0.00%	0				
36	374.5	Reuse Distribution Reservoirs	0	0	0	0.00%	0				
37	380.5	Treatment & Disposal Equipment	0	0	0	0.00%	0				
38	381.5	Plant Wastewaters	0	0	0	0.00%	0				
39	389.5	Other Plant & Misc. Equipment	0	0	0	0.00%	0				
40		RECLAIMED WATER DISTRIBUTION PLANT									
41	352.6	Franchises	0	0	0	0.00%	0				
42	353.6	Land & Land Rights	0	0	0	0.00%	0				
43	354.6	Structures & Improvements	0	0	0	0.00%	0				
44	355.6	Power Generation Equipment	0	0	0	0.00%	0				
45	366.6	Reuse Services	0	0	0	0.00%	0				
46	367.6	Reuse Meters & Meter Installations	0	0	0	0.00%	0				
47	371.6	Pumping Equipment	0	0	0	0.00%	0				
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0				
49	389.6	Other Plant & Misc. Equipment	0	0	0	0.00%	0				
50		GENERAL PLANT									
51	353.7	Land & Land Rights	0	0	0	0.00%	0				
52	354.7	Structures & Improvements	0	0	0	0.00%	0				
53	390.7	Office Furniture & Equipment	11,276	11,276	11,276	0.00%	0		11,276		
54	390.71	Computer Equipment	0	0	0	0.00%	0				
55	391.7	Transportation Equipment	13,029	13,029	13,029	0.00%	0		13,029		
56	392.7	Stores Equipment	0	0	0	0.00%	0				
57	393.7	Tools, Shop & Garage Equipment	22,947	22,947	22,947	0.00%	0		22,947		
58	394.7	Laboratory Equipment	26,858	26,858	26,858	0.00%	0		26,858		
59	395.7	Power Operated Equipment	0	0	0	0.00%	0				
60	396.7	Communication Equipment	0	0	0	0.00%	0				
61	397.7	Miscellaneous Equipment	11,197	11,197	11,197	0.00%	0		11,197		
62	398.7	Other Tangible Plant	0	0	0	0.00%	0				
63		TOTAL	1,983,105	2,000,077	1,991,591		0	69,065	2,055,794	0	



PG. 12 Schedule of Water Accumulated Depreciation By Primary Account

Florida Public Service Commission

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

REVISED

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

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

Line	Acct	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	Pro Forma Adjustments			(12)	(13)
										Pro Forma Plant Adjustment	Depreciation	Amount		
No.	No.	Account Name	05/31/22	05/31/23	Balance	%	Balance		Adjustment	Depreciation	Amount	%	Amount	(FY)
1		INTANGIBLE PLANT												
2	301.1	Organization	0	0	0	0.00%	0				0	0.00%	0	2.50%
3	302.1	Franchises	1,175	1,494	1,335	0.00%	0				1,335	0.00%	0	2.50%
4	339.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%
5		SOURCE OF SUPPLY & PUMPING PLANT												
6	303.2	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%
7	304.2	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.33%
8	305.2	Collect. & Impound Reservoirs	0	0	0	0.00%	0				0	0.00%	0	2.00%
9	306.2	Lake, River & Other Intakes	0	0	0	0.00%	0				0	0.00%	0	2.50%
10	307.2	Wells & Springs	23,683	23,683	23,683	0.00%	0				23,683	0.00%	0	3.33%
11	308.2	Infiltration Galleries & Tunnels	0	0	0	0.00%	0				0	0.00%	0	2.50%
12	309.2	Supply Mains	50,490	51,977	51,233	0.00%	0	4,600	66	51,299	0.00%	0	2.86%	
13	310.2	Power Generation Equipment	9,341	10,072	9,707	0.00%	0	8,908	223	9,930	0.00%	0	5.00%	
14	311.2	Pumping Equipment	742,604	765,168	753,886	0.00%	0				753,886	0.00%	0	5.00%
15	339.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%
16		WATER TREATMENT PLANT												
17	303.3	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%
18	304.3	Structures & Improvements	453,159	465,786	459,473	0.00%	0	22,443	351	459,824	0.00%	0	3.13%	
19	311.3	Pumping Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%
20	320.3	Water Treatment Equipment	75,491	89,492	82,491	0.00%	0	49,500	1,125	83,616	0.00%	0	4.55%	
21	339.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%
22		TRANSMISSION & DISTRIBUTION PLANT												
23	303.4	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%
24	304.4	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.13%
25	311.4	Pumping Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%
26	330.4	Distr. Reservoirs & Standpipes	9,100	9,100	9,100	0.00%	0				9,100	0.00%	0	2.86%
27	331.4	Transm. & Distribution Mains	634,964	658,489	646,727	0.00%	0				646,727	0.00%	0	2.33%
28	333.4	Services	142,701	146,932	144,817	0.00%	0				144,817	0.00%	0	2.50%
29	334.4	Meters & Meter Installations	340,973	340,655	340,814	0.00%	0				340,814	0.00%	0	5.00%
30	335.4	Hydrants	51,481	53,022	52,251	0.00%	0				52,251	0.00%	0	2.22%
31	336.4	Backflow Prevention	0	0	0	0.00%	0				0	0.00%	0	6.67%
32	339.4	Other Plant & Misc. Equipment	53,936	56,453	55,194	0.00%	0				55,194	0.00%	0	4.00%
33		GENERAL PLANT												
34	303.5	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%
35	304.5	Structures & Improvements	228	319	273	0.00%	0				273	0.00%	0	2.50%
36	340.5	Office Furniture & Equipment	11,748	11,693	11,720	0.00%	0				11,720	0.00%	0	6.67%
37	340.51	Computer Equipment	0	0	0	0.00%	0				0	0.00%	0	16.67%
38	341.5	Transportation Equipment	13,029	13,029	13,029	0.00%	0				13,029	0.00%	0	16.67%
39	342.5	Stores Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%
40	343.5	Tools, Shop & Garage Equipment	10,424	10,370	10,397	0.00%	0				10,397	0.00%	0	6.25%
41	344.5	Laboratory Equipment	5,887	5,856	5,871	0.00%	0				5,871	0.00%	0	6.67%
42	345.5	Power Operated Equipment	0	0	0	0.00%	0				0	0.00%	0	8.33%
43	346.5	Communication Equipment	1,514	2,305	1,909	0.00%	0				1,909	0.00%	0	10.00%
44	347.5	Miscellaneous Equipment	25,779	25,650	25,715	0.00%	0				25,715	0.00%	0	6.67%
45	348.5	Other Tangible Plant	43,883	43,883	43,883	0.00%	0				43,883	0.00%	0	10.00%
46		TOTAL	2,701,591	2,785,429	2,743,510		0	85,451	1,764	2,745,274			0	

**REVISED**

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

Line No.	Acct No.	Account Name	(1) (2)		(3)		(4)		(5)	(6) (7) (8)						
			Prior Year 05/31/22	Test Year Enc 05/31/23	Average	Non-Used & Useful	Balance	%		Balance	Pro Forma Plant Adjustment	Depreciation	Amount	%	Amount	Depr Rates (FY)
1		INTANGIBLE PLANT														
2	351.1	Organization	284	405	344	0.00%	0				344	0.00%	0	2.50%		
3	352.1	Franchises	0	0	0	0.00%	0				0	0.00%	0	2.50%		
4	389.1	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
5		COLLECTION PLANT														
6	353.2	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
7	354.2	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.13%		
8	355.2	Power Generation Equipment	24,125	25,994	25,059	0.00%	0				25,059	0.00%	0	5.00%		
9	360.2	Collection Wastewaters - Force	123,981	124,010	123,996	0.00%	0				123,996	0.00%	0	3.33%		
10	361.2	Collection Wastewaters - Gravity	789,972	812,363	801,168	0.00%	0				801,168	0.00%	0	2.22%		
11	362.2	Special Collecting Structures	0	0	0	0.00%	0				0	0.00%	0	2.50%		
12	363.2	Services to Customers	0	0	0	0.00%	0				0	0.00%	0	2.63%		
13	364.2	Flow Measuring Devices	81,227	81,227	81,227	0.00%	0				81,227	0.00%	0	20.00%		
14	365.2	Flow Measuring Installations	0	0	0	0.00%	0				0	0.00%	0	2.63%		
15	389.2	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
16		SYSTEM PUMPING PLANT														
17	353.3	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
18	354.3	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.13%		
19	355.3	Power Generation Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%		
20	370.3	Receiving Wells	2	21	11	0.00%	0				11	0.00%	0	3.33%		
21	371.3	Pumping Equipment	261,018	271,977	266,498	0.00%	0	69,065	1,918	268,416	0.00%	0	5.56%			
22	389.3	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
23		TREATMENT AND DISPOSAL PLANT														
24	353.4	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
25	354.4	Structures & Improvements	116,698	121,363	119,031	0.00%	0				119,031	0.00%	0	3.13%		
26	355.4	Power Generation Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%		
27	380.4	Treatment & Disposal Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
28	381.4	Plant Wastewaters	0	0	0	0.00%	0				0	0.00%	0	2.86%		
29	382.4	Outfall Wastewater Lines	0	0	0	0.00%	0				0	0.00%	0	3.33%		
30	389.4	Other Plant & Misc. Equipment	121,758	121,758	121,758	0.00%	0				121,758	0.00%	0	5.56%		
31		RECLAIMED WATER TREATMENT PLANT														
32	353.5	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
33	354.5	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.13%		
34	355.5	Power Generation Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%		
35	371.5	Pumping Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
36	374.5	Reuse Distribution Reservoirs	0	0	0	0.00%	0				0	0.00%	0	2.70%		
37	380.5	Treatment & Disposal Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
38	381.5	Plant Wastewaters	0	0	0	0.00%	0				0	0.00%	0	2.86%		
39	389.5	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
40		RECLAIMED WATER DISTRIBUTION PLANT														
41	352.6	Franchises	0	0	0	0.00%	0				0	0.00%	0	2.50%		
42	353.6	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
43	354.6	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	3.13%		
44	355.6	Power Generation Equipment	0	0	0	0.00%	0				0	0.00%	0	5.00%		
45	366.6	Reuse Services	0	0	0	0.00%	0				0	0.00%	0	2.50%		
46	367.6	Reuse Meters & Meter Installations	0	0	0	0.00%	0				0	0.00%	0	5.00%		
47	371.6	Pumping Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
48	375.6	Reuse Transmission & Distr. Sys.	0	0	0	0.00%	0				0	0.00%	0	2.33%		
49	389.6	Other Plant & Misc. Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
50		GENERAL PLANT														
51	353.7	Land & Land Rights	0	0	0	0.00%	0				0	0.00%	0	0.00%		
52	354.7	Structures & Improvements	0	0	0	0.00%	0				0	0.00%	0	2.50%		
53	390.7	Office Furniture & Equipment	11,276	11,276	11,276	0.00%	0				11,276	0.00%	0	6.67%		
54	390.71	Computer Equipment	0	0	0	0.00%	0				0	0.00%	0	16.67%		
55	391.7	Transportation Equipment	13,029	13,029	13,029	0.00%	0				13,029	0.00%	0	16.67%		
56	392.7	Stores Equipment	0	0	0	0.00%	0				0	0.00%	0	5.56%		
57	393.7	Tools, Shop & Garage Equipment	22,947	22,947	22,947	0.00%	0				22,947	0.00%	0	6.25%		
58	394.7	Laboratory Equipment	26,858	26,858	26,858	0.00%	0				26,858	0.00%	0	6.67%		
59	395.7	Power Operated Equipment	0	0	0	0.00%	0				0	0.00%	0	8.33%		
60	396.7	Communication Equipment	0	0	0	0.00%	0				0	0.00%	0	10.00%		
61	397.7	Miscellaneous Equipment	13,282	11,197	12,240	0.00%	0				12,240	0.00%	0	6.67%		
62	398.7	Other Tangible Plant	0	0	0	0.00%	0				0	0.00%	0	10.00%		
63		TOTAL	1,606,457	1,644,425	1,625,441		0	69,065	1,918	1,627,360		0				

PG. 15 Schedule of Contributions in Aid of Construction By Classification

Florida Public Service Commission

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

REVISED

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

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

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

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

Test Year Average Balance

Royal Waterworks, Inc.

REVISED

Docket No. 20230081-WS

Schedule: A-14

Historical Test Year Ending May 31, 2023

Page: 1

Historical & Pro Forma

Preparer: W T Rendell

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

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

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

**REVISED**

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

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

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

Line No.	(1)	(2)	(3)	(4)
		Water	Wastewater	
1	Final Rates - 05/31/2023			
2	per Books O&M Expense (from B-5,6)	546,552	549,526	
3	1/8th O&M Expense	68,319	68,691	
4	Adjustments from B-3*1/8th	6,840	3,515	
5	Adjusted Working Capital	75,159	72,205	
6				
7	Interim Rates - 05/31/2023			
8	per Books O&M Expense (from B-5,6)	546,552	549,526	
9	1/8th O&M Expense	68,319	68,691	
10	Adjustments from B-3*1/8th			
11	Adjusted Working Capital	68,319	68,691	
12				

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

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

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

Line No.	(1) Liabilities	(2) Prior Year 5/31/2022	(3) Test Year 5/31/2023	(4) Simple Average
1	Common Stock Issued	900,000	900,000	900,000
2	Preferred Stock Issued	-	-	-
3	Additional Paid in Capital	308,108	308,108	308,108
4	Retained Earnings	121,605	107,065	114,335
5	Other Equity Capital	-	-	-
6				
7	TOTAL EQUITY CAPITAL	1,329,713	1,315,173	1,322,443
8				
9	TOTAL LONG TERM DEBT	1,157,226	1,078,986	1,118,106
10				
11	Accounts Payable	52,437	13,984	33,211
12	Accts & Int. Payable-Assoc Cos	-	-	-
13	Customer Deposits	6,360	9,899	8,129
14	Accrued Taxes	21,436	21,423	21,430
15	Purchased Wastewater	29,910	29,910	29,910
16	Coral Springs Tax	5,801	12,793	9,297
17	Misc. Accrued Liabilities - Accounting	1,167	1,567	1,367
18	Misc. Accrued Liabilities - Legal	1,167	1,567	1,367
19	Misc. Accrued Liabilities - RAFs	25,235	28,716	26,976
20	Misc. Accrued Liabilities - Officer Salaries	161,000	219,000	190,000
21				
22	TOTAL CURRENT & ACC LIABILITIES	304,514	338,860	321,687
23				
24	OTH. DEF. CREDITS & OPER. RESERVES	-	-	-
25				
26	Contributions in Aid of Construction	814,044	814,044	814,044
27	Less: Accum Amort of CIAC	(810,738)	(810,810)	(810,774)
28	Accumulated Deferred Income Taxes-FIT	-	-	-
29	Accumulated Deferred Income Taxes-SIT	-	-	-
30	Other Non-Current Liabilities	-	-	-
31				
32	TOTAL CIAC & DEF. TAXES	3,306	3,235	3,270
33				
34	TOTAL EQUITY CAPITAL & LIABILITIES	2,794,759	2,736,253	2,765,506

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

REVISED

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

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedules
1	OPERATING REVENUES	734,186	36,119	770,305	66,835	837,140	B-4, E-2
2	Operation & Maintenance	546,552	80,468	627,020	0	627,020	B-5, B-3
3	Depreciation, net of CIAC Amort., U&U	91,994	(20,800)	71,194	0	71,194	B-13, B-3
4	Amortization - Acquis Adjust	35,305	(35,305)	0	0	0	B-3
5	Taxes Other Than Income	58,740	4,196	62,936	3,008	65,943	B-15, B-3
6	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
7	OPERATING EXPENSES	732,592	28,559	761,150	3,008	764,158	
8	NET OPERATING INCOME	1,594	7,560	9,154	63,827	72,981	
9	RATE BASE	1,357,174	(274,064)	1,083,110		1,083,110	A-1
10	RATE OF RETURN	0.12%		0.85%		6.74%	

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

REVISED

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

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

Line No.	(1) Description	(2) Per Books Test Year	(3) Utility Test Year Adjustment	(4) Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedules
1	OPERATING REVENUES	761,470	(9,543)	751,928	53,757	805,685	B-4, E-2
2	Operation & Maintenance	549,526	107,953	657,480	0	657,480	B-6, B-3
3	Depreciation, net of CIAC Amort., U&U	43,641	1,918	45,560	0	45,560	B-14, B-3
4	Amortization - Acquis Adjust	19,033	(19,033)	0	0	0	B-3
5	Taxes Other Than Income	59,968	5,525	65,493	2,419	67,912	B-15, B-3
6	Provision for Income Taxes	0	0	0	0	0	C-1, B-3
7	OPERATING EXPENSES	672,169	96,363	768,532	2,419	770,951	
8	NET OPERATING INCOME	89,301	(105,906)	(16,605)	51,338	34,734	
9	RATE BASE	606,217	(90,735)	515,481		515,481	A-2
10	RATE OF RETURN	14.73%		-3.22%		6.74%	



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

REVISED

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

Historical  Projected

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Test Year Water	(6) Test Year Wastewater	(7) Supporting Schedules
1		<b>UTILITY TEST YEAR ADJUSTMENTS</b>					
2	<b>A</b>	<b>REVENUES</b>					
3		Adjustment to Calculated Revenues			36,119	(9,543)	E-2w / E-2s
4							
5		TOTAL REVENUE ADJUSTMENTS			<u>36,119</u>	<u>(9,543)</u>	
6							
7	<b>B</b>	<b>OPERATIONS &amp; MAINTENANCE</b>					B-5, B-6
8							
9	636 / 736	<b>US WATER CONTRACT INDEX</b>					
10		Adjustment for Index			21,773	11,756	B-5, B-6
11		Total Adjustments			<u>21,773</u>	<u>11,756</u>	
12							
13	675	<b>Lime Removal from WATER PONDS</b>					
14		Lime Removal from discharge ponds			60,000	0	
15		Total Adjustments			<u>60,000</u>	<u>0</u>	
16							
17	710	<b>Purchased Wastewater</b>					
18		Annualized Purchase Wastewater Increase			0	67,260	
19		Total Adjustments			<u>0</u>	<u>67,260</u>	
20							
21	657 / 757	<b>Insurance Increase</b>			3,117	3,117	
22							
23	670/770	<b>Bad Debt Expense</b>					
24		Adjustment to Zero Out			(5,282)	25,000	
25		Total Adjustments			<u>(5,282)</u>	<u>25,000</u>	
26							
27	666/766	<b>Req. Comm. Exp. - Rate Case Amort.</b>					
28		Req. Comm. Exp. - Rate Case Amort.	Details on Schedule B-10		861	820	
29		Total Adjustments			<u>861</u>	<u>820</u>	
30							
31							
32		<b>TOTAL O&amp;M ADJUSTMENTS</b>			<u>80,468</u>	<u>107,953</u>	

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
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 Historical [ X ] Projected [ ]

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

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

Line No.	(1)	(2)	(3)	(4)	(5)	(6)	(7)
		Description		Base Total	Test Year Water	Test Year Wastewater	Supporting Schedules
1		UTILITY TEST YEAR ADJUSTMENTS, continued					
2							
3	C	DEPRECIATION NET OF AMORTIZATION OF CIAC (Used & Useful)					B-13, B-14
4		Fully Depreciation Pumping Equipment			(22,564)	0	B-13, B-14
		Pro Forma Depreciation - net of non used and useful			1,764	1,918	
					0	0	
5		TOTAL DEPRECIATION ADJUSTMENTS			(20,800)	1,918	
6							
7	D	AMORTIZATION					
8	407400	Removal of Acquisition Adjustment Amortization			(35,305)	(19,033)	
9		Reduction for NU&U			0	0	
10		TOTAL AMORTIZATION ADJUSTMENTS			(35,305)	(19,033)	
11							
12	E	TAXES OTHER THAN INCOME TAX					
13	408206	Regulatory Assessment Fees					B-15
14							
15		RAF on Adjusted Rev	RAF Rate: 4.50%		770,305	751,928	B-1, B-2
16		RAF Per Books			34,664	33,837	
17		RAF Adjustmnet			33,038	34,266	B-15
18					1,625	(429)	
19	408110	Property Tax					
20							
21		Property Tax on Pro Forma Plant			2,570	5,954	
22					2,570	5,954	
23					0.00%	0.00%	A-5, A-6
24			Less NU&U Portion of Property Taxes		0	0	
25		Test Year Taxes on U&U Portion			2,570	5,954	
26		Property Tax Adjustment			2,570	5,954	
27							
28		TOTAL TAXES OTHER THAN INCOME ADJUSTMENTS			4,196	5,525	
29							
30					0	0	
31		TOTAL TEST YEAR EXPENSE ADJUSTMENTS			28,559	96,363	

Royal Waterworks, Inc.  
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Schedule: B-3  
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 Preparer: W T Rendell

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

Line No.	(1) Acct	(2) Description	(3)	(4) Total Base	(5) Pro Forma Water	(6) Pro Forma Wastewater	(7) Supporting Schedules
1		UTILITY PRO FORMA ADJUSTMENTS					
2		OPERATION & MAINTENANCE EXPENSE					
3	670/770	Bad Debt Adjustment Due To Proposed Rate Increase			0	0	B-1, B-2
4		TOTAL O&M PRO FORMA ADJUSTMENTS			0	0	
5							
6		TAXES OTHER THAN INCOME TAX					
7		RAF on Revenue Adjustment @	4.500%		3,008	2,419	
8							
9		TOTAL PRO FORMA EXPENSE ADJUSTMENTS			3,008	2,419	
10							

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

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS

**REVISED**

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

Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	601	Salaries & Wages - Employees	0		0		0
2	603	Salaries & Wages - Officers	30,000	0	30,000	0	30,000
3	604	Employee Pensions & Benefits	0		0		0
4	610	Purchased Water	0		0	0	0
5	615	Purchased Power	43,117	0	43,117	0	43,117
6	616	Fuel for Purchased Power	0		0	0	0
7	618	Chemicals	72,541	0	72,541	0	72,541
8	620	Materials & Supplies	0		0	0	0
9	631	Contractual Services - Engineering	0		0	0	0
10	632	Contractual Services - Accounting	450		450	0	450
11	633	Contractual Services - Legal	350	0	350	0	350
12	634	Contractual Services - Mgmt. Fees	0		0	0	0
13	635	Contractual Services - Testing	0		0	0	0
14	636	Contractual Services - Other	374,916	0	374,916	21,773	396,688
15	641	Rental of Building/Real Prop.	0		0	0	0
16	642	Rental of Equipment	0		0	0	0
17	650	Transportation Expenses	0		0		0
18	656	Insurance - Vehicle	0		0	0	0
19	657	Insurance - General Liability	4,679	0	4,679	3,117	7,796
20	658	Insurance - Workman's Comp.	0		0	0	0
21	659	Insurance - Other	0		0	0	0
22	660	Advertising Expense	0		0	0	0
23	666	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	861	861
24	667	Reg. Comm. Exp. - Rate Case Other	0	0	0	0	0
25	670	Bad Debt Expense	5,282	(5,282)	0	0	0
26	675	Miscellaneous Expense	15,218	60,000	75,218	0	75,218
27							
28		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>546,552</b>	<b>54,718</b>	<b>601,270</b>	<b>25,750</b>	<b>627,020</b>

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

Florida Public Service Commission

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
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 Historical [ X ] Projected [ ]

**REVISED**

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

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

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Acct No.	Account Name	Test Year Per Books	Test Year Adjustments	Test Year Adjusted	Pro Forma Adjustments	Pro Forma
1	701	Salaries & Wages - Employees	0		0	0	0
2	703	Salaries & Wages - Officer	28,000	0	28,000	0	28,000
3	704	Employee Pensions & Benefits	0		0	0	0
4	710	Purchased Sewage Treatment	326,403	0	326,403	67,260	393,663
5	711	Sludge Removal Expense	0	0	0	0	0
6	715	Purchased Power	9,831	0	9,831	0	9,831
7	716	Fuel for Power Production	0		0	0	0
8	718	Chemicals	0		0	0	0
9	720	Materials & Supplies	0		0	0	0
10	731	Contractual Services - Engineering	0		0	0	0
11	732	Contractual Services - Accounting	450		450	0	450
12	733	Contractual Services - Legal	350	0	350	0	350
13	734	Contractual Services - Mgmt. Fees	0		0	0	0
14	735	Contractual Services - Testing	0		0	0	0
15	736	Contractual Services - Other	201,944	0	201,944	11,756	213,700
16	741	Rental of Building/Real Prop.	0		0	0	0
17	742	Rental of Equipment	0		0	0	0
18	750	Transportation Expenses	0		0	0	0
19	756	Insurance - Vehicle	0		0	0	0
20	757	Insurance - General Liability	4,679	3,117	7,796	0	7,796
21	758	Insurance - Workman's Comp.	0		0	0	0
22	759	Insurance - Other	0		0	0	0
23	760	Advertising Expense	0		0	0	0
24	766	Reg. Comm. Exp. - Rate Case Amort.	0	0	0	820	820
25	767	Reg. Comm. Exp. - Other	0	0	0	0	0
26	770	Bad Debt Expense	(25,000)	25,000	0	0	0
27	775	Miscellaneous Expense	2,870		2,870	0	2,870
28							
29		<b>TOTAL WATER O &amp; M EXPENSES</b>	<b>549,526</b>	<b>28,117</b>	<b>577,643</b>	<b>79,836</b>	<b>657,480</b>

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

REVISED

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

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

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<i>Legal</i>						
2	N/A						
3	<i>Sub-Total Legal</i>						
4				0	Legal		#DIV/0!
5							
6	<i>Other</i>						
7	Customer Notice -	Rendell		\$ 635.25	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting						
8	Customer Notice - Final Rates	Rendell		\$ 635.25	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Travel - Customer Meeting	Rendell		\$ 225.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Filing Fee	Rendell		\$ 5,000.00	Filing Fee	PSC Rule	
11	Travel - PAA Agenda	Rendell		\$ 225.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	<i>Sub-Total Other</i>						
13					6,721		
13	Total Estimate Through PAA [ X ] or Commission Hearing [ ]				6,721		
14	Allocation to this Rate Group:						
15							
16		Water	Water	Wastewater	Wastewater		
17	Allocated Total	Allocation %	Amount	Allocation %	Amount		
18	Amortization of Rate Case Expense:	51.22%	3,442	48.78%	3,278		
19	Amortization Period in Years:		4		4		
20	Amortization Amount per year		861		820		
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		1,291		1,229		
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems.						

Royal Waterworks, Inc.  
 Docket No. 20230081-WS  
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 Historical [ X ] Projected [ ]

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

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

Line No.	(1) Account No. and Name	(3) Expense	(4) Utility Adjustments	(5) Historical Test Year		(6) Non-Used & Useful %	(7) Expense	(8) Pro Forma Adjustments		(9) N-U & U Expense
				Adjusted Expense				Expense		
1	INTANGIBLE PLANT									
2	301.1 Organization	0	0	0	0.00%	0	0	0	0	0
3	302.1 Franchises	318	0	318	0.00%	0	0	0	0	0
4	339.1 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
5	SOURCE OF SUPPLY & PUMPING PLANT									
6	303.2 Land & Land Rights	0	0	0	0.00%	0	0	0	0	0
7	304.2 Structures & Improvements	0	0	0	0.00%	0	0	0	0	0
8	305.2 Collect. & Impound Reservoirs	0	0	0	0.00%	0	0	0	0	0
9	306.2 Lake, River & Other Intakes	0	0	0	0.00%	0	0	0	0	0
10	307.2 Wells & Springs	0	0	0	0.00%	0	0	0	0	0
11	308.2 Infiltration Galleries & Tunnels	0	0	0	0.00%	0	0	0	0	0
12	309.2 Supply Mains	1,488	0	1,488	0.00%	0	66	0	0	0
13	310.2 Power Generation Equipment	1,113	0	1,113	0.00%	0	223	0	0	0
14	311.2 Pumping Equipment	22,564	(22,564)	0	0.00%	0	0	0	0	0
15	339.2 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0	0	0
16	WATER TREATMENT PLANT									
17	303.3 Land & Land Rights	0	0	0				0		
18	304.3 Structures & Improvements	19,026	0	19,026	0.00%	0	351	0		
19	311.3 Pumping Equipment	0	0	0	0.00%	0	0	0		
20	320.3 Water Treatment Equipment	14,426	0	14,426	0.00%	0	1,125	0		
21	339.3 Other Plant & Misc. Equipment	0	0	0	0.00%	0	0	0		
22	TRANSMISSION & DISTRIBUTION PLANT									
23	303.4 Land & Land Rights	0	0	0				0		
24	304.4 Structures & Improvements	0	0	0	0.00%	0	0	0		
25	311.4 Pumping Equipment	0	0	0	0.00%	0	0	0		
26	330.4 Distr. Reservoirs & Standpipes	0	0	0	0.00%	0	0	0		
27	331.4 Transm. & Distribution Mains	23,525	0	23,525	0.00%	0	0	0		
28	333.4 Services	4,231	0	4,231	0.00%	0	0	0		
29	334.4 Meters & Meter Installations	705	0	705	0.00%	0	0	0		
30	335.4 Hydrants	1,540	0	1,540	0.00%	0	0	0		
31	336.4 Backflow Prevention	0	0	0	0.00%	0	0	0		
32	339.4 Other Plant & Misc. Equipment	2,517	0	2,517	0.00%	0	0	0		
33	GENERAL PLANT									
34	303.5 Land & Land Rights	0	0	0				0		
35	304.5 Structures & Improvements	91	0	91	0.00%	0	0	0		
36	340.5 Office Furniture & Equipment	(55)	0	(55)	0.00%	0	0	0		
37	340.51 Computer Equipment	0	0	0	0.00%	0	0	0		
38	341.5 Transportation Equipment	0	0	0	0.00%	0	0	0		
39	342.5 Stores Equipment	0	0	0	0.00%	0	0	0		
40	343.5 Tools, Shop & Garage Equipment	(54)	0	(54)	0.00%	0	0	0		
41	344.5 Laboratory Equipment	(31)	0	(31)	0.00%	0	0	0		
42	345.5 Power Operated Equipment	0	0	0	0.00%	0	0	0		
43	346.5 Communication Equipment	790	0	790	0.00%	0	0	0		
44	347.5 Miscellaneous Equipment	(129)	0	(129)	0.00%	0	0	0		
45	348.5 Other Tangible Plant	0	0	0	0.00%	0	0	0		
46										
47	TOTAL DEPRECIATION EXPENSE	92,066	(22,564)	69,502			0	1,764	0	
48										
49	407301 (LESS) AMORTIZATION OF CIAC	(72)	0	(72)			0	0	0	
50										
51	NET DEPRECIATION EXPENSE	91,994	(22,564)	69,430			0	1,764	0	

Royal Waterworks, Inc.  
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 Historical [ X ] Projected [ ]

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

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

Line No.	Account No. and Name	Historical Test Year 2007					Pro Forma Adjustments	
		(1) Expense	(2) Utility Adjustments	(3) Expense	(4) Adjusted Expense	(5) Non-Used & Useful %	(6) Expense	(7) Expense
1	INTANGIBLE PLANT							
2	351.1 Organization			122	0	0.00%	0	0
3	352.1 Franchises			0	0	0.00%	0	0
4	389.1 Other Plant & Misc. Equipment			0	0	0.00%	0	0
5	COLLECTION PLANT							
6	353.2 Land & Land Rights			0	0	0.00%	0	0
7	354.2 Structures & Improvements			0	0	0.00%	0	0
8	355.2 Power Generation Equipment			1,868	0	0.00%	0	0
9	360.2 Collection Wastewaters - Force			29	0	0.00%	0	0
10	361.2 Collection Wastewaters - Gravity			22,390	0	0.00%	0	0
11	362.2 Special Collecting Structures			0	0	0.00%	0	0
12	363.2 Services to Customers			0	0	0.00%	0	0
13	364.2 Flow Measuring Devices			0	0	0.00%	0	0
14	365.2 Flow Measuring Installations			0	0	0.00%	0	0
15	389.2 Other Plant & Misc. Equipment			0	0	0.00%	0	0
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights			0	0	0.00%	0	0
18	354.3 Structures & Improvements			0	0	0.00%	0	0
19	355.3 Power Generation Equipment			0	0	0.00%	0	0
20	370.3 Receiving Wells			19	0	0.00%	0	0
21	371.3 Pumping Equipment			16,633	0	0.00%	0	0
22	389.3 Other Plant & Misc. Equipment			0	0	0.00%	1,918	0
23	TREATMENT AND DISPOSAL PLANT							
24	353.4 Land & Land Rights			0	0	0.00%	0	0
25	354.4 Structures & Improvements			0	0	0.00%	0	0
26	355.4 Power Generation Equipment			0	0	0.00%	0	0
27	380.4 Treatment & Disposal Equipment			0	0	0.00%	0	0
28	381.4 Plant Wastewaters			0	0	0.00%	0	0
29	382.4 Outfall Wastewater Lines			0	0	0.00%	0	0
30	389.4 Other Plant & Misc. Equipment			0	0	0.00%	0	0
31	RECLAIMED WATER TREATMENT PLANT							
32	353.5 Land & Land Rights			0	0	0.00%	0	0
33	354.5 Structures & Improvements			4,665	0	0.00%	0	0
34	355.5 Power Generation Equipment			0	0	0.00%	0	0
35	371.5 Pumping Equipment			0	0	0.00%	0	0
36	374.5 Reuse Distribution Reservoirs			0	0	0.00%	0	0
37	380.5 Treatment & Disposal Equipment			0	0	0.00%	0	0
38	381.5 Plant Wastewaters			0	0	0.00%	0	0
39	389.5 Other Plant & Misc. Equipment			0	0	0.00%	0	0
40	RECLAIMED WATER DISTRIBUTION PLANT							
41	352.6 Franchises			0	0	0.00%	0	0
42	353.6 Land & Land Rights			0	0	0.00%	0	0
43	354.6 Structures & Improvements			0	0	0.00%	0	0
44	355.6 Power Generation Equipment			0	0	0.00%	0	0
45	366.6 Reuse Services			0	0	0.00%	0	0
46	367.6 Reuse Meters & Meter Installations			0	0	0.00%	0	0
47	371.6 Pumping Equipment			0	0	0.00%	0	0
48	375.6 Reuse Transmission & Distr. Sys.			0	0	0.00%	0	0
49	389.6 Other Plant & Misc. Equipment			0	0	0.00%	0	0
50	GENERAL PLANT							
51	353.7 Land & Land Rights			0	0	0.00%	0	0
52	354.7 Structures & Improvements			0	0	0.00%	0	0
53	390.7 Office Furniture & Equipment			0	0	0.00%	0	0
54	390.71 Computer Equipment			-	-	0.00%	0	0
55	391.7 Transportation Equipment			0	0	0.00%	0	0
56	392.7 Stores Equipment			0	0	0.00%	0	0
57	393.7 Tools, Shop & Garage Equipment			0	0	0.00%	0	0
58	394.7 Laboratory Equipment			0	0	0.00%	0	0
59	395.7 Power Operated Equipment			0	0	0.00%	0	0
60	396.7 Communication Equipment			0	0	0.00%	0	0
61	397.7 Miscellaneous Equipment			0	0	0.00%	0	0
62	398.7 Other Tangible Plant			(2,085)	(2,085)	0.00%	0	0
63	TOTAL DEPRECIATION EXPENSE	43,641	0	43,641			0	1,918
64								
65	407321 (LESS) AMORTIZATION OF CIAC	-	0	0			0	0
66	NET DEPRECIATION EXPENSE	43,641	0	43,641			0	1,918



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

**REVISED**

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

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

Line No.	(1) Description	(2)	(3) Regulatory Assessment Fees (RAFTs) 4.50%	(4) Payroll Taxes	(5) RE & Personal Property Tax on U&U	(6) Other	(7) Total
<b>Water</b>							
1	Test Year Per Books		33,038	0	25,702	0	58,740
2							
3	Adjustments to Test Year (Explain)						
4	RAF on Adj'd Rev - RAF Per Books		1,625				1,625
5	Property Tax - NU&U Adj				0		0
6	Property Tax on Pro Forma Plant				2,570		2,570
7	Pro Forma to Actual Expense			0		0	0
8	Total Test Year Adjustments		1,625	0	2,570	0	4,196
9	Adjusted Test Year		34,664	0	28,272	0	62,936
10							
11							
12	RAFTs Assoc. with Revenue Increase		3,008				3,008
13							
14	Total Adjusted		37,671	0	28,272	0	65,943
<b>Wastewater</b>							
15	Test Year Per Books		34,266	0	25,702	0	59,968
16							
17	Adjustments to Test Year (Explain)						
18	RAF on Adj'd Rev - RAF Per Books		(429)				(429)
19	Property Tax Reclass & NU&U Adj						0
20	Property Tax on Pro Forma Plant			0	5,954		5,954
	Pro Forma to Actual Expense						
21	Total Test Year Adjustments		(429)	0	5,954	0	5,525
22	Adjusted Test Year		33,837	0	31,656	0	65,493
23							
24	RAFTs Assoc. with Revenue Increase		2,419				2,419
25							
26	Total Pro Forma		36,256	0	31,656	0	67,912

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

**PG. 45** Schedule of Requested Cost of Capital  
 Average balance  
**Royal Waterworks, Inc.**  
**Docket No. 20230081-WS**  
 Historical Test Year Ending May 31, 2023  
 Historical [ X ] Projected [ ]

**REVISED**

Florida Public Service Commission  
 Schedule: D-1  
 Page: 1  
 Preparer: W T Rendell

Subsidiary [ ] or Consolidated [ ]

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

(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No. Class of Capital	Reconciled To Test Yr Rate Base	Ratio	Cost Rate	Weighted Cost Rate	Cost	Supporting Schedules
<b>COMPOSITE WATER &amp; Wastewater</b>						
1 Long-Term Debt	728,290	45.56%	3.25%	1.48%		D-2, D-5
2 Short-Term Debt	0	0.00%	0.00%	0.00%		D-2
3 Preferred Stock	0	0.00%	0.00%	0.00%		D-2
4 Common Equity	865,006	54.11%	9.70%	5.25%		D-2
5 Customer Deposits	5,295	0.33%	2.00%	0.01%		D-2
6 Accumulated Deferred Income Taxes	0	0.00%	0.00%	0.00%		D-2
7						
8 Total	<u>1,598,591</u>	<u>100.00%</u>		<u>6.74%</u>		

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

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

Florida Public Service Commission

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

**REVISED**

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

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

Line No.	Class of Capital	(1)		(2)		(3)	(4)	(5)
		Prior Year 5/31/2022	Test Year 5/31/2023	Test Year Average†	Reconciliation Adjustments Pro rata	Reconciled To Test Yr Rate Base	Supporting Schedules	
1	Long-Term Debt	1,157,226	1,078,986	1,118,106				
2	Short-Term Debt	0	0	0	(389,816)	728,290	D-5	
3	Preferred Stock	0	0	0	0	0	D-4	
4	Common Stock	0	0	0	0	0	D-3	
5	Customer Deposits	1,340,825	1,315,173	1,327,999	(462,993)	865,006		
6	Accumulated Deferred Income Taxes	6,360	9,899	8,129	(2,834)	5,295	D-7	
7		0	0	0	0	0	C-6	
8	<b>Total</b>	<b>2,504,411</b>	<b>2,404,057</b>	<b>2,454,234</b>	<b>(855,643)</b>	<b>1,598,591</b>	<b>A-1</b>	

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

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

**REVISED**

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

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

Florida Public Service Commission

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

Utility [X] or Parent []

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Line No.	Description, Years of Life, Coupon Rate	Issue Date	Maturity Date	Principal Amt. Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Disc. (Premium) Associated With Col (6)	Unamortized Issuing Exp. Associated with Col (6)	Annual Amort. of Discount (Prem) on Principal Outst.	Annual Amort. of Issuing Exp. on Principal Outstanding	Interest Cost (Coupon Rate) x Col (6)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((14)-(6)-(7))
1	Bank of Tampa	07/01/2019	07/15/2026		1,078,986		-	-	-	-	-	-	
2													
3	<u>Total</u>				<u>1,078,986</u>								3.25%
4													
5	Amount per books (from A-19)				<u>1,078,986</u>								0.00%

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

**REVISED**

Royal Waterworks, Inc.

Schedule: E-1w

Docket No. 20230081-WS

Page: 1 of 1

Historical Test Year Ending May 31, 2023

Preparer: W T Rendell

Water [ X ] or Wastewater [ ]

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

Line No.	Class/Meter Size	(1) Prior to Filing	(2) Proposed Rates
1	<b>Residential</b>		
2	5/8" X 3/4"	13.29	25.31
3	3/4"	-	37.96
4	1"	90.54	63.27
5	1-1/2"	180.95	126.54
6	2"	290.04	202.47
7	3"	579.10	404.94
8	4"	-	632.72
9	6"	-	1,265.43
10	8"	-	2,024.70
11	10"	-	2,910.50
12	Gallonge Charge, per 1,000 gallons		
13	All gallons	3.42	3.53
14		-	-
15		-	-
16		-	-
17	<b>General Service</b>		
18	5/8" X 3/4"	13.29	25.31
19	3/4"	-	37.96
20	1"	90.54	63.27
21	1-1/2"	180.95	126.54
22	2"	290.04	202.47
23	3"	579.10	404.94
24	4"	-	632.72
25	6"	-	1,265.43
26	8"	-	2,024.70
27	10"	-	2,910.50
28	Gallonge Charge	3.42	3.54
29			
30	<b>Irrigation</b>		
31	5/8" X 3/4"	13.29	25.31
32	3/4"	-	37.96
33	1"	90.54	63.27
34	1-1/2"	180.95	126.54
35	2"	290.04	202.47
36	3"	579.10	404.94
37	4"	-	632.72
38	Gallonge Charge, per 1,000 gallons		
39	All gallons	3.42	3.53
40		-	-
41		-	-
42		-	-
43	<b>Private Fire Protection</b>		
44	2"		16.87
45	3"		33.74
46	4"	27.69	52.73
47	6"	55.37	105.45
48	8"		168.72
49	10"		242.54

**REVISED**

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

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

Line No.	(1) Class/Meter Size	(2) Prior to Filing	(3) Proposed Rates
1	<b>Residential</b>		
2	All Meter Sizes	13.45	53.31
3			
4	<i>Gallage cap (gallons)</i>	<i>10,000</i>	<i>10,000</i>
5	Gallage Charge, per 1,000	5.21	2.32
6			
7			
8	<b>General Service</b>		
9	5/8" X 3/4"	13.45	53.31
10	3/4"	-	79.96
11	1"	95.69	133.26
12	1-1/2"	191.56	266.53
13	2"	306.19	426.44
14	3"	612.48	852.88
15	4"	-	1,332.63
16	6"	1,778.87	2,665.26
17	8"	2,846.21	4,264.42
18	10"	4,091.43	6,130.10
19	Gallage charge	5.22	2.78
20			

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

REVISED

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

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed Rate/W/Rpsn	(13) Revenue at Rpsn Rates
1	<b>Residential</b>												
2	5/8" X 3/4"	-		12.63	0	0		13.29	0			25.31	0
3	3/4"	0		-	0	0		-	0			37.96	0
4	1" CHARGED AT 5/8"	4,920		12.63	62,140	4,920		13.29	65,387			25.31	124,525
5	1-1/2"	0		171.99	0	0		180.95	0			126.54	0
6	2"	0		275.68	0	0		290.04	0			202.47	0
7	3"	0		550.42	0	0		579.10	0			404.94	0
8	4"	0		-	0	0		-	0			632.72	0
9	Gallonge Charge, per 1,000 gallons				0	0			0			1,265.43	0
10	All Gallons		27,484	3.25	89,323	0	27,484	3.42	93,995	0	27,484	3.53	97,019
11					0	0	0		0	0	0	-	0
12					0	0	0		0	0	0	-	0
13	Total Residential	4,920	27,484		151,463	4,920	27,484		159,382	0	27,484		221,544
14	Average Bill				30.79		5.586		32.39				45.03
15													
16	<b>General Service</b>												
17	5/8" X 3/4"	353		12.63	4,458	353		13.29	4,691			25.31	8,934
18	3/4"	0		-	0	0		-	0			37.96	0
19	1"	349		86.06	30,035	349		90.54	31,598			63.27	22,081
20	1-1/2"	72		171.99	12,383	72		180.95	13,028			126.54	9,111
21	2"	552		275.68	152,175	552		290.04	160,102			202.47	111,783
22	3"	24		550.42	13,210	24		579.10	13,898			404.94	9,719
23	4"	0		-	0	0		-	0			632.72	0
24	6"	0		-	0	0		-	0			1,265.43	0
25	8"	0		-	0	0		-	0			2,024.70	0
26	Gallonge		66,209	3.25	215,179	0	66,209	3.42	226,435	66,209	66,209	3.54	234,380
27	Total General Serv	1,350	66,209		427,441	1,350	66,209		449,753	66,209	66,209		395,988
28	Average Bill				316.62				333.15				293.32
29													
30	<b>Irrigation</b>												
31	1" CHARGED AT 5/8"	4,762		12.63	60,144	4,762	NA	13.29	63,287			25.31	120,526
32	1"	72		86.06	6,196	72		90.54	6,519			126.54	9,111
33	1-1/2"	12		171.99	2,064	12		180.95	2,171			202.47	2,430
34	Gallonge Charge, per 1,000 gallons												
35	All Gallons		23,751	3.25	77,191	0	23,751	3.42	81,228	0	23,751	3.53	83,841
36			0	-	0	0		-	0	0	0	-	0
37			0	-	0	0		-	0	0	0	-	0
38	Block 4		0	-	0	0		-	0	0	0	-	0
39	Total Irrigation	4,846	23,751		145,595	4,846	23,751		153,206	0	23,751		215,908
40	Average Bill				30.04				31.61				44.55
41													
42	<b>Fire Protection</b>												
43	2"	0	NA		0	0		0	0			16.87	0
44	3"	0	NA		0	0		0	0			33.74	0
45	4"	0	NA		0	0		0	0			52.73	0
46	6"	24	NA	26.32	0	0		27.69	0			105.45	2,531
47	8"	0	NA	52.63	1,263	24		55.37	1,329			168.72	0
48	10"	0	NA		0	0		0	0			242.54	0
49	Total Fire Protect	24	NA		1,263	0	NA		1,329	NA			2,531
50	Average Bill				52.63				1,329	NA			2,531
51													
52	Subtot Billd Rev	11,140	117,444		725,762	11,116	117,444		763,670	66,209	117,444		835,971
53	Unbilled Revenues		9,787		0				0				0
54	Guaranteed Revenues				0				0				0
55	Misc. Service Charge				6,635				6,635				6,635
56	Adjustments to Customers				0				0				0
57	<b>Tot Billed Rev</b>				732,397				770,305				842,605
58	Booked Revenue per GL				734,186				734,186				842,605
59	Adjustments to Booked				0				0				0
60	Bkd Rev Adjstd				734,186				734,186				842,605
61	Difference				(1,790)	-0.2%			36,119	4.9%			

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

**REVISED**

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

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

Line No.	(1) Class/Meter Size	(2) Test Yr Bills	(3) TY Usage in 1,000 gal.	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Usage	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) Proposed Rate	(11) Revenue at Proposed
1	<b>Residential</b>										
2	All meter Sizes	4,765		13.30	63,375	4,765		13.45	64,089	53.31	254,022
3	Gallorage cap (gallons)		10,000								
4	Capped Usage	-	24,551	5.15	126,438	0	10,000	5.21	127,911	2.32	56,958
5	10000 cap						0				
6							0				
7	Total Residential	4,765	24,551		189,812	4,765	24,551		192,000		310,980
8	Average Bill				39.83				40.29		65.26
9											
10	<b>General Service</b>										
11	5/8" X 3/4"	310		13.31	4,126	310		13.45	4,170	53.31	16,526
12	3/4"				0	0			0	79.96	0
13	1"	332		94.67	31,430	332		95.69	31,769	133.26	44,242
14	1-1/2"	66		189.51	12,508	66		191.56	12,643	266.53	17,591
15	2"	518		302.92	156,913	518		306.19	158,606	426.44	220,896
16	3"	11		605.94	6,665	11		612.48	6,737	852.88	9,382
17	4"	0			0	0			0	1,332.63	0
18											
19	Gallorage		66,284	5.16	342,025	0	66,284	5.22	346,002	2.78	184,270
20											
21											
22	Total General Serv	1,237	66,225		553,668	1,237	66,284		559,928		492,907
23	Average Bill				447.59				452.65		398.47
24											
25	<b>Fiat Rate</b>										
26	Res. Wastewater Only				0	0	0		0		
27	Subtot Res Fiat Rate	0			0	0			0		
28	Cmrl. Wastewater Only	0			0	0			0		
29											
30	Total Wastewater Only	0	0		0	0			0		0
31	Average Bill										
32											
33											
34											
35	Subtotal Billed Rev	6,002	90,776		743,480				751,928		803,887
36	Unbilled Revenues				0				0		0
37	Guaranteed Revenues				0				0		0
38	Misc. Service Charge				0				0		0
39	Adjust to Customer Bills				0				0		0
40	Total Billed Revenue				743,480				751,928		803,887
41	Booked Revenue per GL				761,470				761,470		
42	Adjustments to Booked				0				0		
43	Booked Revenue Adjusted				761,470				761,470		
44	Difference & % Difference				(17,991)	-2.4%			(9,543)	-1.3%	



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

Florida Public Service Commission

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

**REVISED**

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

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

Line No.	Month	(1) Gallons Pumped (000's)	(2) Gallons Purchased	(3) Gallons Sold (000's)	(4) Other Uses (000's)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
1	Jun-22	9,441	0	8,892	815	(266)	-2.8%
2	Jul-22	10,328	0	9,176	1,568	(416)	-4.0%
3	Aug-22	10,407	0	8,487	1,124	796	7.6%
4	Sep-22	10,064	0	10,267	2,742	(2,945)	-29.3%
5	Oct-22	11,126	0	9,426	2,098	(398)	-3.6%
6	Nov-22	10,977	0	9,591	1,331	55	0.5%
7	Dec-22	11,351	0	10,595	1,838	(1,082)	-9.5%
8	Jan-23	11,858	0	9,900	1,249	709	6.0%
9	Feb-23	10,745	0	10,042	1,013	(310)	-2.9%
10	Mar-23	12,845	0	10,513	1,716	616	4.8%
11	Apr-23	11,307	0	11,812	2,202	(2,707)	-23.9%
12	May-23	12,302	0	9,978	2,054	270	2.2%
13							
14	<b>TOTAL</b>	132,751	0	118,679	19,750	(5,678)	-4.3%

### 18.4.5 Fire Flow Requirements for Buildings

#### 18.4.5.1 One- and Two-Family Dwellings Not Exceeding 5000 ft<sup>2</sup> (464.5 m<sup>2</sup>)

##### 18.4.5.1.1

The minimum fire flow and flow duration requirements for one- and two-family dwellings having a fire flow area that does not exceed 5000 ft<sup>2</sup>(464.5 m<sup>2</sup>) shall be 1000 gpm (3785 L/min) for 1 hour.

##### 18.4.5.1.2\*

A reduction in required fire flow of 75 percent shall be permitted where the one- and two-family dwelling is provided with an approved automatic sprinkler system.

##### 18.4.5.1.3\*

Where one- and two-family dwellings are proposed to be constructed in areas where water distribution systems providing fire flow were designed and installed prior to the effective date of this Code, the AHJ shall be authorized to accept the previously designed system fire flow where the one- and two-family dwellings are provided with approved automatic sprinkler systems.

##### 18.4.5.1.4

A reduction in fire flow shall be permitted for building separation distance in accordance with 18.4.5.1.4 and Table 18.4.5.1.4.

**Table 18.4.5.1.4 Permitted Fire Flow Reduction for Building Separation**

Separation Distance Between Buildings on a Single Lot		Separation Distance to Lot Line or Easement <sup>a</sup>		Permitted Fire Flow Reduction
ft	m	ft	m	
>30 and ≤50	>9.1 and ≤15.2	>15 and ≤25	>4.6 and ≤7.6	25%
>50	>15.2	>25	>7.6	40%

<sup>a</sup> See 18.4.5.1.4.3.

##### 18.4.5.1.4.1

Where multiple buildings are located on a single lot, the building separation distance shall be the distance between the buildings.

##### 18.4.5.1.4.2

Where a building abuts a lot line, the building separation distance shall be the distance between the building and the lot line.

## 18.4.5 Fire Flow Requirements for Buildings

### 18.4.5.1.4.3

Where a building is contiguous to a public right of way or no-build easement, the separation distance shall be the distance between the building to the opposite side of the right of way or no-build easement.

### 18.4.5.1.4.4

Where multiple buildings are located on a single lot and abut a lot line, the building separation distance for determining fire flow reduction shall be the smallest of the two distances.

### 18.4.5.1.5\*

The reductions in 18.4.5.1.2, 18.4.5.1.3, and 18.4.5.1.4 shall not reduce the required fire flow to less than 500 gpm (1900 L/min).

## 18.4.5.2 One- and Two-Family Dwellings Exceeding 5000 ft<sup>2</sup> (464.5 m<sup>2</sup>)

### 18.4.5.2.1

Fire flow and flow duration for dwellings having a fire flow area in excess of 5000 ft<sup>2</sup> (464.5 m<sup>2</sup>) shall not be less than that specified in Table 18.4.5.2.1.

#### Table 18.4.5.2.1 Minimum Required Fire Flow and Flow Duration for Buildings

18.4.5 Fire Flow Requirements for Buildings

Fire Flow Area ft <sup>2</sup> (× 0.0929 for m <sup>2</sup> )					Fire Flow gpm† (× 3.785 for L/min)	Flow Duration (hours)
I(443), I(332), II(222)*	II(111), III(211)*	IV(2HH), V(111)*	II(000), III(200)*	V(000)*		
0—22,700	0—12,700	0—8200	0—5900	0—3600	1500	2
22,701—30,200	12,701—17,000	8201—10,900	5901—7900	3601—4800	1750	
30,201—38,700	17,001—21,800	10,901—12,900	7901—9800	4801—6200	2000	
38,701—48,300	21,801—24,200	12,901—17,400	9801—12,600	6201—7700	2250	
48,301—59,000	24,201—33,200	17,401—21,300	12,601—15,400	7701—9400	2500	
59,001—70,900	33,201—39,700	21,301—25,500	15,401—18,400	9401—11,300	2750	
70,901—83,700	39,701—47,100	25,501—30,100	18,401—21,800	11,301—13,400	3000	3
83,701—97,700	47,101—54,900	30,101—35,200	21,801—25,900	13,401—15,600	3250	
97,701—112,700	54,901—63,400	35,201—40,600	25,901—29,300	15,601—18,000	3500	
112,701—128,700	63,401—72,400	40,601—46,400	29,301—33,500	18,001—20,600	3750	
128,701—145,900	72,401—82,100	46,401—52,500	33,501—37,900	20,601—23,300	4000	4
145,901—164,200	82,101—92,400	52,501—59,100	37,901—42,700	23,301—26,300	4250	
164,201—183,400	92,401—103,100	59,101—66,000	42,701—47,700	26,301—29,300	4500	
183,401—203,700	103,101—114,600	66,001—73,300	47,701—53,000	29,301—32,600	4750	
203,701—225,200	114,601—126,700	73,301—81,100	53,001—58,600	32,601—36,000	5000	
225,201—247,700	126,701—139,400	81,101—89,200	58,601—65,400	36,001—39,600	5250	
247,701—271,200	139,401—152,600	89,201—97,700	65,401—70,600	39,601—43,400	5500	
271,201—295,900	152,601—166,500	97,701—106,500	70,601—77,000	43,401—47,400	5750	
Greater than 295,900	Greater than 166,500	106,501—115,800	77,001—83,700	47,401—51,500	6000	
		115,801—125,500	83,701—90,600	51,501—55,700	6250	
		125,501—135,500	90,601—97,900	55,701—60,200	6500	
		135,501—145,800	97,901—106,800	60,201—64,800	6750	
		145,801—156,700	106,801—113,200	64,801—69,600	7000	
		156,701—167,900	113,201—121,300	69,601—74,600	7250	
		167,901—179,400	121,301—129,600	74,601—79,800	7500	

## 18.4.5 Fire Flow Requirements for Buildings

179,401—191,400	129,601—138,300	79,801—85,100	7750
Greater than 191,400	Greater than 138,300	Greater than 85,100	8000

\*Types of construction are based on NFPA 220.

†Measured at 20 psi (139.9 kPa).

## 18.4.5.2.2

Required fire flow shall be reduced by 75 percent and the duration reduced to 1 hour where the one- and two-family dwelling is provided with an approved automatic sprinkler system.

## 18.4.5.2.3

A reduction in the required fire flow shall be permitted where a one- and two-family dwelling is separated from all lot lines in accordance with Table 18.4.5.1.4.

## 18.4.5.2.4

Required fire flow for one- and two-family dwellings protected by an approved automatic sprinkler system shall not exceed 2000 gpm (7571 L/min) for 1 hour.

## 18.4.5.2.5\*

The reductions in 18.4.5.2.2, and 18.4.5.2.3 shall not reduce the required fire flow to less than 500 gpm (1900 L/min) for 1 hour.

## 18.4.5.3 Buildings Other Than One- And Two-Family Dwellings

## 18.4.5.3.1

The minimum fire flow and flow duration for buildings other than one- and two-family dwellings shall be as specified in Table 18.4.5.2.1.

## 18.4.5.3.2

Required fire flow shall be reduced by 75 percent when the building is protected throughout by an approved automatic sprinkler system. The resulting fire flow shall not be less than 1000 gpm (3785 L/min).

## 18.4.5.3.3

Required fire flow shall be reduced by 75 percent when the building is protected throughout by an approved automatic sprinkler system, which utilizes quick response sprinklers throughout. The resulting fire flow shall not be less than 600 gpm (2270 L/min).

## 18.4.5.3.4\*

Required fire flow for buildings protected by an approved automatic sprinkler system shall not exceed 2000 gpm (7571 L/min) for 2 hours.