CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES (Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

ROLLING OAKS UTILITES INC Exact Legal Name of Respondent

> 02W and 01S Certificate Number(s)

Submitted To The

CITRUS COUNTY GOVERNMENT



WATER AND WASTEWATER AUTHORITY

FOR THE

YEAR ENDED DECEMBER 31, 2018

Form PSC/AFD 003-W (Rev. 12/99)

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GENERAL INSTRUCTIONS

- 1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
- 2. Interpret all accounting words and phrases in accordance with the USOA.
- 3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
- 4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
- 5. Where dates are called for, the month and day should be stated as well as the year.
- 6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
- 7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
- 8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
- 9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
- 10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
- 11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
- 12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
- 13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
- 14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

Florida Public Service Commission Division of Economic Regulation 2540 Shumard Oak Boulevard Tallahassee, Florida 32399-0850

The fourth copy should be retained by the utility.

SCHEDULE	PAGE	SCHEDULE	PA						
EXECUTIVE SUMMARY									
Certification	E-1	Business Contracts with Officers, Directors							
General Information	E-2	and Affiliates	E-7						
Directory of Personnel Who Contact the FPSC	E-3	Affiliation of Officers and Directors	E-8						
Company Profile	E-4	Businesses which are a Byproduct, Coproduct or							
Parent / Affiliate Organization Chart	E-5	Joint Product Result of Providing Service	E-9						
Compensation of Officers & Directors	E-6	Business Transactions with Related Parties.							
		Part I and II	E- 1						
FI	NANCIAL S	SECTION							
Comparative Balance Sheet -		Unamortized Debt Discount / Expense / Premium	F-1						
Assets and Other Debits	F-1	Extraordinary Property Losses	F-1						
Comparative Balance Sheet -		Miscellaneous Deferred Debits	F-1						
Equity Capital and Liabilities	F-2	Capital Stock	F-1						
Comparative Operating Statement	F-3	Bonds	F-1						
Year End Rate Base	F-4	Statement of Retained Earnings	F-1						
Year End Capital Structure	F-5	Advances from Associated Companies	F-1						
Capital Structure Adjustments	F-6	Other Long Term Debt	F-1						
Utility Plant	F-7	Notes Payable	F-1						
Utility Plant Acquisition Adjustments	F-7	Accounts Payable to Associated Companies	F-1						
Accumulated Depreciation	F-8	Accrued Interest and Expense	F-1						
Accumulated Amortization	F-8	Miscellaneous Current & Accrued Liabilities	F-2						
Regulatory Commission Expense -		Advances for Construction	F-2						
Amortization of Rate Case Expense	F - 9	Other Deferred Credits	F-2						
Nonutility Property	F-9	Contributions In Aid of Construction	F-2						
Special Deposits	F-9	Accumulated Amortization of CIAC	F-2						
Investments and Special Funds	F-10	Reconciliation of Reported Net Income with							
Accounts and Notes Receivable - Net	F-11	Taxable Income for Federal Income Taxes	F-2						
Accounts Receivable from Associated Companies	F-12								
Notes Receivable from Associated Companies	F-12								
Miscellaneous Current & Accrued Assets	F-12								

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SCHEDULE	PAGE	SCHEDULE	PAG	
WATE	R OPERAT	ION SECTION		
Water Listing of System Groups	W-1	CIAC Additions / Amortization	W-8	
Year End Water Rate Base	W-2	Water Operating Revenue	W-9	
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10	
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics,		
Basis for Water Depreciation Charges	W-5	Source Supply	W-1	
Analysis of Entries in Water Depreciation		Water Treatment Plant Information	W-12	
Reserve	W-6	Calculation of ERCs	W-1.	
Contributions In Aid of Construction	W-7	Other Water System Information	W-1	
WASTEW	ATER OPEI	RATION SECTION		
	S-1	Contributions In Aid of Construction	S-7	
Wastewater Listing of System Groups		Contributions in Find of Construction	3-1	
Wastewater Listing of System Groups Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8	
	S-2 S-3			
Year End Wastewater Rate Base		CIAC Additions / Amortization	S-8	
Year End Wastewater Rate Base Wastewater Operating Statement	S-3	CIAC Additions / Amortization Wastewater Operating Revenue	S-8 S-9	
Year End Wastewater Rate Base Wastewater Operating Statement Wastewater Utility Plant Accounts	S-3 S-4	CIAC Additions / Amortization Wastewater Operating Revenue Wastewater Utility Expense Accounts	S-8 S-9 S-10	

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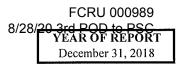
FCRU 000987 8/28/20 3rd POD to PSC

EXECUTIVE SUMMARY

FCRU 000988 8/28/20 3rd POD to PSC

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CERTIFICATION OF ANNUAL REPORT

I HEREBY CERTIFY, to the best of my knowledge and belief:

YES X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	NO	4.	The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.
			Items Certified
		1. X	2. 3. 4. X X X
		1.	(Signature of Chief Executive Officer of the utility) *3. 4.
		Х	X X X (Signature of Chief Financial Officer of the utility) *
	*		of the four items must be certified YES or NO. Each item need not be certified by both

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

		0/00	FCRU 000990 3/20 3rd POD to PSC
		0/20	YEAR OF REPORT
	ANNUAL REPORT OF		December 31, 2018
ROLLING OAKS	JTILITES INC	County:	Citrus
	(Exact Name of Utility)		
List below the exact Rolling Oaks	mailing address of the utility for which normal correspondence sho Utilites Inc	ould be sent:	
P O Box 640	001		
Beverly Hills	FL 34464-0001		
Telephone:	352-746-7761		
E Mail Address:	john4bhd@tampabay.rr.com		
WEB Site:	Rollingoaksutilities.com		
Sunshine State One-	Call of Florida, Inc. Member Number RO16	587	
Name and address of John W Patte	person to whom correspondence concerning this report should be on III	addressed:	
P O Box 640			- · · · · · · · · · · · · · · · · · · ·
Beverly Hill:	FL 34464-0001		· · · · · · · · · · · · · · · · · · ·
Telephone:	352-746-7761		
4071 N. Lec	ss of where the utility's books and records are located:		
Beverly Hills			
Telephone:	352-746-7761		
Wardlow & Cash, P.	s auditing or reviewing the records and operations:		
,.			
Date of original orga	nization of the utility: 07/31/80		
Charle the appropria	e business entity of the utility as filed with the Internal Revenue Se	ervice	
Check the appropria			
Individ	al Partnership Sub S Corporation 1120 Corpora	ation	
List below every cor of the utility:	poration or person owning or holding directly or indirectly 5% or n	nore of the voting se	curities
			Percent
1.	Name Beverly Hills Waste Management Corporation		<u>Ownership</u> 100
1. 2.	Then Beverly Hills Development Corporation 100% of above	Corporation	
3.	Then Anchor Properties Inc 100% of above Corporation	E	- 122
4.	Then Ronald J Collins 55% of Anchor Properties Inc		
5.	& Taylor B Collins 45% of Anchor Properties Inc		
6.			
7. 8			
х			

10.

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
John W Patton III	President		Information
	·····		
		·····	

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

(1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.

(2) Provide individual telephone numbers if the person is not normally reached at the company.

(3) Name of company employed by, if not on general payroll.

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.

Rolling Oaks Utilities, Inc is the successor company to the original Water / Wasterwater Utility in Beverly Hills FL. The company provides Water service to 5,719 customers and Wastewater service to 4,451 customers.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/18

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility. The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).

Beverly Hills Waste Management Corporation 100% of Rolling Oaks Utilities, Inc. Then Beverly Hills Development Corporation 100% of Beverly Hills Waste Management Corporation The Anchor Properties Inc 100% of Beverly Hills Development Corporation Then Ronald J. Collins, 55% of Anchor Properties Inc and Taylor B Collins 45% of Anchor Properties Inc.

	FCRU 000994
8/2	8/20 3rd POD to PSC
	28/20 3rd POD to PSC YEAR OF REPORT
	December 31, 2018

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.							
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)				
Ronald J Collins	Chairman	75	\$				
John W Patton III	President, CEO	90					

COMPENSATION OF DIRECTORS

directors' meetings attended by endent.		ation
TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Chairman	1	\$0
VP	1	0
	ndent. TITLE (b) Chairman	NUMBER OF DIRECTORS' MEETINGS TITLE ATTENDED (b) (c)

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR	IDENTIFICATION OF SERVICE		NAME AND ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
Beverly Hills Development Corporation	Suldge Removal	\$180,000	P.O. Box 640001 Beverly Hills, FL. 34465
Beverly Hills Development Corporation	Land Lease	24,000	P.O. Box 640001 Beverly Hills, FL. 34465
		1	

^{*} Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions. PRINCIPAL **OCCUPATION** NAME AND ADDRESS OF AFFILIATION OR AFFILIATION OR **OR BUSINESS** CONNECTION CONNECTION AFFILIATION NAME (a) (b) (c) (d) Two Roads Development 314 Clematis St Consulting Taylor B Collins Partner West Palm Beach

ROLLING OAKS UTILITES INC
UTILITY NAME:

YEAR OF REPORT December 31, 2018

BUSINESSES WHICH ARE A BY-PRODUCT, CO PRODUCT OR JOINT-PRODUCT **RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, Complete the following for any business which is conducted as a byproduct, co product, or joint product as a result of providing water and / or wastewater service. revenue and expenses segregated out as nonutility also.

			 	 	 	 					EÇ	RL			<u>997</u>
S	ACCOUNT NUMBER (g)						8/	28/	20	3r	d F	PO	⊃ to	o F	'SC
EXPENSES	EXPENSES INCURRED (f)	59													
S	ACCOUNT NUMBER (e)														
REVENUES	REVENUES GENERATED (d)	\$													
	ACCOUNT NUMBER (c)														
ASSETS	BOOK COST OF ASSETS (b)	\$													
	BUSINESS OR SERVICE CONDUCTED (a)	None													

E-9

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any on year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- 1. Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include: -management, legal and accounting services -computer services -engineering & construction services -repairing and servicing of equipment

-material and supplies furnished -leasing of structures, land, and equipment -rental transactions -sale, purchase or transfer of various products

	DESCRIPTION	CONTRACT OR	ANNU (P)urchased	JAL CHARGES
NAME OF COMPANY OR RELATED PARTY (a)	OR RELATED PARTY NAME OF PRODUCT EFFECTIVE I			AMOUNT (e)
Beverly Hills Development	Management		Р	\$204,000
Beverly Hills Development	Land Lease	99 years from 2007	Р	24,000
Beverly Hills Waste Manageme	Vehicle Service and Repair	None, Provided Free	Р	0
Beverly Hills Waste Manageme	ent Dry Sludge removal, hauling	None, provided Free	Р	0
Beverly Hills Development	Sludge removal, hauling	11/2016, 5 years	Р	180,000
Beverly Hillls Development	Equipment Use	None, Provided Free	Р	0
				-
-				
1.000				
				<u> </u>
			•	
				-

ROLLING OAKS UTILITES INC
UTILITY NAME:

YEAR OF REPORT December 31, 2018

			o™.) pplemental	FAIR MARKET VALUE (f)	FCRU 000999 8/28/20 3rd POD to PSC
		 The columnar instructions follow: (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (f) Enter the fair market value for each item reported. In space below or in a suppleted the describe the basis used to calculate fair market value. 	GAIN OR LOSS (e)		
ED PARTIES (Cont'd	Sale, Purchase and Transfer of Assets	The columnar instructions follow: (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred.	Enter the total received or paid. Indicate purchase with "P" and sale with "S". Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - column (d)) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	NET BOOK VALUE (d)	
ONS WITH RELATI	ctions: Sale, Purchase an		 (c) Enter the total rece (d) Enter the net book (e) Enter the fair marke (f) Enter the fair marke schedule, describe 1 	SALE OR PURCHASE PRICE (c)	<u>в</u>
BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)	Part II. Specific Instructions:	ng ets. ransactions to include:	upment d and structures urities ock dividends	DESCRIPTION OF ITEMS (b)	
		Enter in this part all transactions relating to the purchase, sale, or transfer of assets. Below are examples of some types of transactions to include:	 -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans 	NAME OF COMPANY OR RELATED PARTY (a)	None
		6 7			

E-10(b)

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FCRU 001001 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCT.	ASSETS AND OTH	REF.		PREVIOUS	CURRENT	
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
(/	UTILITY PLANT					
101-106	Utility Plant	F-7	\$	9,485,762	\$	8,983,980
108-110	Less: Accumulated Depreciation and Amortization	F-8	· —	8,021,953	_	7,595,051
		•				
	Net Plant		\$	1,463,809	\$	1,388,929
114-115	Utility Plant Acquisition adjustment (Net)	F-7				0
116 *	Other Utility Plant Adjustments	1				
	Total Net Utility Plant		\$	1,463,809	\$	1,388,929
	OTHER PROPERTY AND INVESTMENTS	T				
121	Nonutility Property	F-9	\$		\$	0
122	Less: Accumulated Depreciation and Amortization					0
	Net Nonutility Property		\$	0	\$	0
123	Investment in Associated Companies	F-10				0
124	Utility Investments	F-10				0
125	Other Investments	F-10				0
126-127	Special Funds	F-10				0
	Total Other Property & Investments		\$	0	\$	0
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	479,848	\$	556,515
132	Special Deposits	F-9		0		0
133	Other Special Deposits	F-9		7,158		7,158
134	Working Funds					
135	Temporary Cash Investments	-				
141-144	Accounts and Notes Receivable, Less Accumulated	F 11	_	249.212		272 225
140	Provision for Uncollectible Accounts	F-11 F-12		348,313		372,325 (169,791
145 146	Accounts Receivable from Associated Companies Notes Receivable from Associated Companies	F-12 F-12		(51,401)		97,801
146	Material and Supplies	1**12		0		97,001
161	Stores Expense	-	-		-	
162	Prepayments	-		86,402	-	74,244
102	Accrued Interest and Dividends Receivable	-	1 -		1	,
172 *	Rents Receivable	1	1		1	
173 *	Accrued Utility Revenues		1 -		1	
174	Miscellaneous Current and Accrued Assets	F-12	1 -	0		0
	Total Current and Accrued Assets		\$	870,320	\$	938,252

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

* Not Applicable for Class B Utilities

FCRU 001002 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
	UTILITY PLANT					
101-106	Utility Plant	F-7	\$	9,485,762	\$	8,983,980
108-110	Less: Accumulated Depreciation and Amortization	F-8		8,021,953		7,595,051
	Net Plant		\$	1,463,809	\$	1,388,929
114-115	Utility Plant Acquisition adjustment (Net)	F-7				0
116 *	Other Utility Plant Adjustments					
	Total Net Utility Plant		\$	1,463,809	\$	1,388,929
	OTHER PROPERTY AND INVESTMENTS	T	1			
121	Nonutility Property	F-9	\$		\$	(
122	Less: Accumulated Depreciation and Amortization					(
	Net Nonutility Property		\$	0	\$	C
123	Investment in Associated Companies	F-10			1	(
124	Utility Investments	F-10			I —	(
125	Other Investments	F-10				(
126-127	Special Funds	F-10				(
	Total Other Property & Investments		\$	0	\$	
	CURRENT AND ACCRUED ASSETS					
131	Cash		\$	479,848	\$	556,51
132	Special Deposits	F-9		0		
133	Other Special Deposits	F-9		7,158		7,15
134	Working Funds					
135	Temporary Cash Investments					
141-144	Accounts and Notes Receivable, Less Accumulated					
	Provision for Uncollectible Accounts	F-11		348,313		372,32
145	Accounts Receivable from Associated Companies	F-12		(51,401)		(169,79
146	Notes Receivable from Associated Companies	F-12		0		97,80
151-153	Material and Supplies					
161	Stores Expense					
162	Prepayments			86,402		74,24
171	Accrued Interest and Dividends Receivable					
172 *	Rents Receivable		1 -			
173 *	Accrued Utility Revenues		1 -		1 -	
174	Miscellaneous Current and Accrued Assets	F-12	1 -	0		
	Total Current and Accrued Assets		\$	870,320	\$	938,25

* Not Applicable for Class B Utilities

FCRU 001003 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F -1 3	\$ 58,610	\$ 33,164
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	7,429	3,280
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 66,039	\$ 36,444
	TOTAL ASSETS AND OTHER DEBITS		\$ 2,400,168	\$ 2,363,625

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

Rou shares a billing system with Bevely Hills Waste Management, and passes BHWM collections to BHWM monthly. In the past five years ROU has been short of cash for operating activities, and has not always passed the collections to BHWM. This resulted in a large AP to BHWM.

The Audit prepared by our CPA reflects an Asset / Liability level of \$2,319,936. The difference of \$43,689 between the Annual Report and the Auditis due to the Auunal Report's requirement to separate the Due To and Due From Associated companies, and Ownwers.

FCRU 001004 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
181 182 183 184 185 * 186 187 * 190	DEFERRED DEBITS Unamortized Debt Discount & Expense Extraordinary Property Losses Preliminary Survey & Investigation Charges Clearing Accounts Temporary Facilities Miscellaneous Deferred Debits Research & Development Expenditures Accumulated Deferred Income Taxes	F-13 F-13 F-14	\$ <u>58,610</u> 0 7,429	\$ <u>33,164</u> 0 <u>3,280</u>
	Total Deferred Debits		\$66,039	\$36,444
	TOTAL ASSETS AND OTHER DEBITS		\$2,400,168	\$2,363,625

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet

Rou shares a billing system with Bevely Hills Waste Management, and passes BHWM collections to BHWM monthly. In the past five years ROU has been short of cash for operating activities, and has not always passed the collections to BHWM. This resulted in a large AP to BHWM.

The Audit prepared by our CPA reflects an Asset / Liability level of \$2,319,936. The difference of \$43,689 between the Annual Report and the Auditis due to the Auunal Report's requirement to separate the Due To and Due From Associated companies, and Ownwers.

FCRU 001005 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
· · · · · · · · · · · · · · · · · · ·	EQUITY CAPITAL			
201	Common Stock Issued	F-15	\$ 100	\$ 100
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired			
	Capital Stock			
211	Other Paid - In Capital		726,350	726,350
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(4,139,810)	(4,115,017)
216	Reacquired Capital Stock			
218	Proprietary Capital			
	(Proprietorship and Partnership Only)			
	Total Equity Capital		\$(3,413,360)	\$(3,388,567)
	LONG TERM DEBT	D 16		0
221	Bonds	F-15		0
222 *	Reacquired Bonds	E 17	<u></u>	0
223	Advances from Associated Companies	F-17 F-17	3,828,347	3,695,020
224	Other Long Term Debt	F-17	3,626,347	5,095,020
	Total Long Term Debt		\$3,828,347	\$3,695,020
	CURRENT AND ACCRUED LIABILITIES			
231	Accounts Payable		109,861	277,610
232	Notes Payable	F-18	0	0
233	Accounts Payable to Associated Companies	F-18	523,779	594,021
234	Notes Payable to Associated Companies	F-18	158,351	30,883
235	Customer Deposits		177,470	174,850
236	Accrued Taxes	W/S-3	10,020	10,371
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	33,323	7,755
	Total Current & Accrued Liabilities		\$1,012,804_	\$1,095,490

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

* Not Applicable for Class B Utilities

FCRU 001006 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCT.		ID LIABI			CURRENT	
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR	
(a)	(b)	(c)		(d)		(e)
. ,	EQUITY CAPITAL					
201	Common Stock Issued	F-15	\$	100	\$	100
204	Preferred Stock Issued	F-15		0		0
202,205 *	Capital Stock Subscribed					
203,206 *	Capital Stock Liability for Conversion					
207 *	Premium on Capital Stock					_
209 *	Reduction in Par or Stated Value of Capital Stock					
210 *	Gain on Resale or Cancellation of Reacquired					
	Capital Stock					
211	Other Paid - In Capital			726,350		726,350
212	Discount On Capital Stock					
213	Capital Stock Expense					
214-215	Retained Earnings	F-16		(4,139,810)		(4,115,017)
216	Reacquired Capital Stock					
218	Proprietary Capital					
	(Proprietorship and Partnership Only)					
	Total Equity Capital		\$	(3,413,360)	\$	(3,388,567)
001	LONG TERM DEBT	F 16				0
221	Bonds	F-15			—	0
222 *	Reacquired Bonds	E 17				0
223	Advances from Associated Companies	F-17		2 909 247		0
224	Other Long Term Debt	F-17		3,828,347		3,695,020
	Total Long Term Debt		\$	3,828,347	\$	3,695,020
	CURRENT AND ACCRUED LIABILITIES					
231	Accounts Payable			109,861		277,610
232	Notes Payable	F-18		0		0
233	Accounts Payable to Associated Companies	F-18		523,779		594,021
234	Notes Payable to Associated Companies	F-18		158,351		30,883
235	Customer Deposits			177,470		174,850
236	Accrued Taxes	W/S-3		10,020		10,371
237	Accrued Interest	F-19		0		0
238	Accrued Dividends		1			
239	Matured Long Term Debt					
240	Matured Interest					
241	Miscellaneous Current & Accrued Liabilities	F-20		33,323		7,755
	Total Current & Accrued Liabilities		\$	1,012,804	\$	1,095,490

COMPARATIVE BALANCE SHEET EOUITY CAPITAL AND LIABILITIES

* Not Applicable for Class B Utilities

FCRU 001007 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS		· · · ·	
251	Unamortized Premium On Debt	F-13	\$	\$ 0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21	181,756	171,446
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits	••••••••••	\$181,756	\$171,446
	OPERATING RESERVES	ľ		
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION	I		
271	Contributions in Aid of Construction	F-22	\$ 4,182,421	\$ 4,248,835
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	3,391,751	(3,458,600)
	Total Net CIAC		\$790,670	\$
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$2,400,217	\$2,363,624

FCRU 001008 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
251	Unamortized Premium On Debt	F-13	\$	\$0
252	Advances For Construction	F-20		0
253	Other Deferred Credits	F-21	181,756	171,446
255	Accumulated Deferred Investment Tax Credits			
	Total Deferred Credits		\$181,756	\$171,446
	OPERATING RESERVES	Ĩ		
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			. <u></u>
	Total Operating Reserves		\$	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$ 4,182,421	\$ 4,248,835
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	3,391,751	(3,458,600)
	Total Net CIAC		\$790,670	\$790,235
	ACCUMULATED DEFERRED INCOME TAXES	Γ		
281	Accumulated Deferred Income Taxes -			
_	Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$0	\$
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$2,400,217	\$2,363,624_

FCRU 001009 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRE YEAI (e)	R *
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$ 2,933,964	\$2,90	01,553
khān minu ar	Net Operating Revenues		\$ 2,933,964	\$2,90)1,553
401	Operating Expenses	F-3(b)	\$ 2,324,409	\$ 2,34	10,732
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$ 137,152 62,425	e	38,680 56,849
	Net Depreciation Expense		\$ 74,727	\$7	71,831
406 407 408 409 410.1 410.11 411.1 412.1 412.11	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	202,652		$ \begin{array}{c} 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\$
	Utility Operating Expenses Net Utility Operating Income		\$ 2,601,788		16,233 85,320
469, 530 413 414 420	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction Operating Income [Enter here and on Page F-3(c)]	F-3(b)	 9,108		

 For each account, Column e should agree with Columns f, g and h on F-3(b)

FCRU 001010 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b) F-3(b)	\$2,933,964	\$ <u>2,901,553</u> 0
	Net Operating Revenues		\$2,933,964	\$2,901,553_
401	Operating Expenses	F-3(b)	\$ 2,324,409	\$ 2,340,732
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$ <u>137,152</u> 62,425	\$ <u>138,680</u> <u>66,849</u>
	Net Depreciation Expense		\$74,727_	\$71,831
406 407 408 409 410.1 410.11 411.1 412.1 412.11	Amortization of Utility Plant Acquisition Adjustment Amortization Expense (Other than CIAC) Taxes Other Than Income Current Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses	F-3(b) F-3(b) W/S-3 W/S-3 W/S-3 W/S-3 W/S-3 W/S-3	 \$ \$ \$	0 0 203,670 0 0 0 0 0 0 \$ 2,616,233
	Net Utility Operating Income		\$332,176	\$285,320
469, 530 413 414 420	Add Back: Guaranteed Revenue and AFPI Income From Utility Plant Leased to Others Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	F-3(b)	9,108	$ \begin{array}{c} $
Total Utility	Operating Income [Enter here and on Page F-3(c)]		\$341,284	\$262,455

* For each account, Column e should agree with Columns f, g and h on F-3(b)

FCRU 001011 8/28/20 3rd POD to PSC

YEAR OF REPORT

UTILITY NAME ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>1,217,870</u>	\$ <u>1,683,683</u> 0	\$
\$1,217,870_	\$1,683,683_	\$0
\$ 1,058,320	\$ 1,282,412	\$
<u> </u>	<u> 62,780</u> 24,046	
\$33,097	\$38,734_	\$0
$ \begin{array}{r} 0 \\ 0 \\ 92,280 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ 0 \\ $	0 0 111,390 0 0 0 0 0 0 0	
\$1,183,697	\$1,432,536_	\$0
\$34,173	\$251,147	\$0
	$ \begin{array}{r} 0 \\ \hline 0 \\ \hline (1,264) \\ \hline 0 \end{array} $	
\$12,572	\$249,883	\$0

* Total of Schedules W-3 / S-3 for all rate groups.

FCRU 001012 8/28/20 3rd POD to PSC

YEAR OF REPORT

UTILITY NAME ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)				
\$0	\$ <u>1,683,683</u> <u>0</u>	\$				
\$1,217,870	\$1,683,683_	\$0				
\$ 1,058,320	\$ 1,282,412	\$				
<u> </u>	<u> </u>					
\$33,097	\$38,734_	\$0				
$ \begin{array}{c} $	0 0 111,390 0 0 0 0 0 0					
\$1,183,697_	\$1,432,536	\$0				
\$34,173_	\$251,147	\$0				
0 0 (21,601) 0	0 0 (1,264) 0					
\$12,572	\$249,883	\$ <u>0</u>				

* Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)	CURRENT YEAR (e)	
Total Utility	Total Utility Operating Income [from page F-3(a)]		\$	341,284	\$	262,455
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	<u>10.000</u>	\$	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work					
419	Interest and Dividend Income					
421	Nonutility Income			17,746		20,326
426	Miscellaneous Nonutility Expenses					
	Total Other Income and Deductions		\$	17,746	\$	20,326
	TAXES APPLICABLE TO OTHER INCOME		Ι			
408.2	Taxes Other Than Income		\$		\$	
409.2	Income Taxes					
410.2	Provision for Deferred Income Taxes					
411.2	Provision for Deferred Income Taxes - Credit					
412.2	Investment Tax Credits - Net					
412.3	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Income		\$	0	\$	0
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$	211,576	\$	243,849
428	Amortization of Debt Discount & Expense	F-13		26,778		26,778
429	Amortization of Premium on Debt	F-13				0
	Total Interest Expense		\$	238,354	\$	270,627
	EXTRAORDINARY ITEMS				1	
433	Extraordinary Income		\$		\$	
434	Extraordinary Deductions		1		—	
409.3	Income Taxes, Extraordinary Items		1 —			
	Total Extraordinary Items		\$	0	\$	0
	NET INCOME		\$	120,676	\$	12,154

Explain Extraordinary Income:

NOTE: Total Company Achieved Rate of Return is 0.81%

Income as a percent of sales

0.42%

FCRU 001014 8/28/20.3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)		CURRENT YEAR (e)	
Total Utility	Total Utility Operating Income [from page F-3(a)]		\$341,2	<u>84</u> \$	6 262,455	
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$	4	5	
416	Costs & Expenses of Merchandising Jobbing, and Contract Work					
419	Interest and Dividend Income					
421	Nonutility Income		17,7	46	20,326	
426	Miscellaneous Nonutility Expenses				·····	
	Total Other Income and Deductions		\$17,7	46 \$	20,326	
	TAXES APPLICABLE TO OTHER INCOME				·	
408.2	Taxes Other Than Income		\$	3	5	
409.2	Income Taxes					
410.2	Provision for Deferred Income Taxes					
411.2	Provision for Deferred Income Taxes - Credit					
412.2	Investment Tax Credits - Net					
412.3	Investment Tax Credits Restored to Operating Income					
	Total Taxes Applicable To Other Incom	e	\$	0 \$	50	
	INTEREST EXPENSE					
427	Interest Expense	F-19	\$ 211,5	76 \$	5 243,849	
428	Amortization of Debt Discount & Expense	F-13	26,7	78	26,778	
429	Amortization of Premium on Debt	F-13			0	
	Total Interest Expense		\$238,3	54 \$	270,627	
	EXTRAORDINARY ITEMS					
433	Extraordinary Income		\$	3	8	
434	Extraordinary Deductions			— I	· · · · · · · · · · · · · · · · · · ·	
409.3	Income Taxes, Extraordinary Items					
	Total Extraordinary Items		\$	0	<u> </u>	
	NET INCOME		\$120,6	<u>76</u>	512,154	

Explain Extraordinary Income:

NOTE: Total Company Achieved Rate of Return is

0.81%

Income as a percent of sales

0.42%

FCRU 001015 8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)	
101	Utility Plant In Service	F-7	\$ 3,243,078	\$ 5,516,323	
	Less: Nonused and Useful Plant (1)				
108	Accumulated Depreciation	F-8	2,649,031	4,946,020	
110	Accumulated Amortization	F-8	0	0	
271	Contributions in Aid of Construction	F-22	2,138,779	2,110,056	
252	Advances for Construction	F-20			
	Subtotal		\$(1,544,732)	\$(1,539,753)	
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,712,066	1,746,534	
	Subtotal		\$167,334	\$206,781	
	Plus or Minus:				
114	Acquisition Adjustments (2)	F-7	0	0	
115	Accumulated Amortization of		0	0	
	Acquisition Adjustments (2)	F-7	0	0	
	Working Capital Allowance (3)		675,411		
	Other (Specify): Prepaid CIAC	-	42,803	56,448	
]			
	RATE BASE	<u>.</u>	\$885,548	\$622,860	
	NET UTILITY OPERATING INCOME		\$34,173	\$	
ACI	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)		3.86%	40.32%	

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (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.

FCRU 001016 8/28/20 3rd POD to PSC YEAR OF REPORT

UTILITY NAME: ROLLING OAKS UTILITES INC

December 31, 2018

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)	
101	Utility Plant In Service	F-7	\$ 3,243,078	\$	5,516,323
	Less: Nonused and Useful Plant (1)				
108	Accumulated Depreciation	F-8	 2,649,031		4,946,020
110	Accumulated Amortization	F-8	 0		0
271	Contributions in Aid of Construction	F-22	 2,138,779		2,110,056
252	Advances for Construction	F-20			
	Subtotal		\$ (1,544,732)	\$	(1,539,753)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,712,066		1,746,534
	Subtotal		\$ 167,334	\$	206,781
	Plus or Minus:				
114	Acquisition Adjustments (2)	F -7	 0		0
115	Accumulated Amortization of				
	Acquisition Adjustments (2)	F-7	 0		0
	Working Capital Allowance (3)		 675,411		359,631
	Other (Specify): Prepaid CIAC		42,803		56,448
		-			
		-	 	·	
	RATE BASE		\$ 885,548	\$	622,860
	NET UTILITY OPERATING INCOME		\$ 34,173	\$	251,147
ACH	ACHIEVED RATE OF RETURN (Operating Income / Rate Base)		 3.86%		40.32%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (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.

SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	$ \begin{array}{c} & 100 \\ & 0 \\ & 3,828,346 \\ & 177,470 \\ & 0 \\$	$\begin{array}{r} 0.00\% \\ \hline 0.00\% \\ 95.57\% \\ \hline 4.43\% \\ \hline 0.00\% \end{array}$	7.92% 5.00% 6.00% 5.50%	0.00% 0.00% 4.78% 0.27% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$4,005,916	100.00%		5.04%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:

10.58%

Commission order approving Return on Equity:

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:

Commission order approving AFUDC rate:

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

FCRU 001018 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

SCHEDULE OF CURRENT COST OF CAPITAL CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Income Taxes Other (Explain)	$ \begin{array}{c} & 100 \\ & 0 \\ & 3,828,346 \\ & 177,470 \\ & 0 \\$	$\begin{array}{r} 0.00\% \\ \hline 0.00\% \\ 95.57\% \\ \hline 4.43\% \\ \hline 0.00\% \\ \hline \end{array}$	7.92% 5.00% 6.00% 5.50%	0.00% 0.00% 4.78% 0.27% 0.00% 0.00% 0.00% 0.00%
Total	\$4,005,916	100.00%		5.04%

(1) If the utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:

10.58%

Commission order approving Return on Equity:

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:

Commission order approving AFUDC rate:

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

YEAR OF REPORT December 31, 2018

ROLLING OAKS UTILITES INC

UTILITY NAME:

CONSISTENT WITH THE METHODOL OGY LISED IN THE LAST BATE PROCEEDING SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

	A INTELETORION		CUNSISTENT WITH THE INETHUDDOLOGY USED IN THE LAST MATE FROCEEDING	TE LAST NATE FIN		
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 100	\$\$	\$	\$	\$	\$ 100
Preferred Stock 1 ong Term Deht	3 828 346					3.828.346
Customer Deposits	177,470					177,470
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)				Y		0
						0
Total	\$ 4,005,916	0 \$	0	0 \$	0	\$ 4,005,916
(1) Explain below all adjustments made in Columns (e) and (f):	made in Columns (e) and	(f):				

FCRU 001019 8/28/20,3rd POD to PSC

ROLLING OAKS UTILITES INC

UTILITY NAME:

YEAR OF REPORT December 31, 2018

	CONSISTENT WITH THE MET	/ITH THE METHOD	THODOLOGY USED IN THE LAST RATE PROCEEDING	IE LAST RATE PRO	CEEDING	
CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	\$ 100 3,828,346 177,470	₽	\$	\$ 	\$ \$	\$ 100 3,828,346 177,470 0 0 0 0 0 0
Total	\$ 4,005,916	0 \$	0 0 \$	\$0	s0	\$ 4,005,916
(1) Explain below all adjustments made in Columns (e) and (f):	made in Columns (e) and	(f):				

		8/2	28/	20	l 3rc	FC J P	RL OF) 0) tr	01() P)20 S0
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		l	1	I						

FCRU 001021 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$3,243,078_	\$5,516,323	\$	\$ <u> </u>
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress		224,579		0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$3,243,078	\$5,740,902	\$	\$8,983,980

UTILITY PLANT ACQUISITION ADJUSTMENTS

ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 	\$ 	\$ 	\$0 0 0
Total P	ant Acquisition Adjustments	\$0	\$0	\$0	\$0
115	Accumulated Amortization	\$ 	\$	\$	\$0 0 0
Total A	ccumulated Amortization	\$0	\$	\$0	\$0
Net Ac	quisition Adjustments	\$	\$0	\$0	\$

FCRU 001022 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

UTILITY PLANT ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101 102 103 104 105 106	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future Use Utility Plant Purchased or Sold Construction Work in Progress Completed Construction Not Classified	\$	\$ 224,579	\$	\$ <u>8,759,401</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>
	Total Utility Plant	\$3,243,078	\$5,740,902	\$	\$8,983,980

UTILITY PLANT ACQUISITION ADJUSTMENTS

ACCOUNTS 114 AND 115

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustments approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$	\$ 	\$	\$0 0 0
Total P	lant Acquisition Adjustments	\$0	\$0	\$0	\$0
115	Accumulated Amortization	\$ 	\$	\$	\$0 0 0
Total A	ccumulated Amortization	\$0	\$0	\$0	\$0
Net Ac	quisition Adjustments	\$	\$	\$	\$

FCRU 001023 8/28/2<u>0 3rd POD to PSC</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

YEAR OF REPORT

December 31, 2018

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)		WATER (b)	WA	ASTEWATER (c)	REP	ER THAN ORTING STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108	e l	2 081 604	\$	4 020 012	\$		\$	8,020,707
Balance first of year Credit during year:	\$	3,081,694	•	4,939,013	\$		Ŷ	8,020,707
Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$ 	75.900	\$ 	(2.79)	\$ 		\$	0 0 0 138,679
Depreciation		75,899		62,780				138,079
Salvage Other Credits (Specify):				1,245		······································		0 1,245 0
Total Credits	\$	75,899	\$	64,025	\$	0	\$	139,924
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):		508,562		57,018				565,580 0 0 0
Total Debits Balance end of year	\$ \$	508,562 2,649,031	\$ \$	57,018 4,946,020	\$ 	0	\$	565,580 7,595,051
ACCUMULATED AMORTIZATION Account 110								
Balance first of year	\$		\$		\$		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$ - \$		\$		\$		\$	0 0 0 0
Total credits	\$	0	\$	0	\$	0	\$	0
Debits during year: Book cost of plant retired Other debits (specify):								0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	0	\$	0	\$	0	\$	0

(1) Account 108 for Class B utilities.

(2) Not applicable for Class B utilities.

(3) Account 110 for Class B utilities.

FCRU 001024 8/28/20 3rd POD to PSC

UTILITY NAME: ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)		WATER (b)	WA	ASTEWATER (c)	REP	ER THAN ORTING STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION								
Account 108 Balance first of year	\$	3,081,694	\$	4,939,013	\$		\$	8,020,707
Credit during year:	Ψ	5,001,071		1,557,015	Ψ		Ψ	
Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify): Depreciation	\$ 	75,899	\$ 	62,780	\$ 		\$	0 0 0 138,679
								0
Salvage Other Credits (Specify):				1,245				0 1,245 0
Total Credits	\$	75,899	\$	64,025	\$	0	\$	139,924
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):		508,562		57,018				565,580 0 0 0
Total Debits	\$	508,562	\$	57,018	\$	0	\$	565,580
Balance end of year	\$	2,649,031	\$	4,946,020	\$	0	\$	7,595,051
ACCUMULATED AMORTIZATION	1							
Account 110 Balance first of year	\$		\$		\$		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$\$		\$		\$		\$	0 0 0 0
Total credits	\$	0	\$	0	\$	0	\$	0
Debits during year: Book cost of plant retired Other debits (specify):								0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	0	\$	0	\$	0	\$	0

(1) Account 108 for Class B utilities.

(2) Not applicable for Class B utilities.

(3) Account 110 for Class B utilities.

FCRU 001025

ROLLING OAKS UTILITES INC UTILITY NAME:

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

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARG DURING	
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)
Citrus County Water & Wastewater Authority 2009 Rate Case - Docket 2009-001-W/S CCW&WW Authority 2014 Rate Case	\$ <u>16,595</u>	<u> </u>	\$0 0 4,148
Total	\$16,595		\$4,148

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$	\$	\$	\$0 0 0
Total Nonutility Property	\$0	\$0	\$	\$0

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133): Utility Service Deposits	\$ <u></u>
Total Other Special Deposits	\$7158

FCRU 001026

UTILITY NAME: **ROLLING OAKS UTILITES INC**

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

REGULATORY COMMISSION EXPENSE AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT. (d)	AMOUNT (e)	
Citrus County Water & Wastewater Authority 2009 Rate Case - Docket 2009-001-W/S CCW&WW Authority 2014 Rate Case	\$ 16,595	<u> </u>	\$0 0 4,148	
Total	\$16,595		\$4,148	

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ 	\$	\$	\$0 0 0
Total Nonutility Property	\$0	\$	\$0	\$

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133): Utility Service Deposits	\$ <u>7158</u>
Total Other Special Deposits	\$7158

FCRU 001027 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127

Report hereunder all investments	nd special funds carried in Accounts 123 through 127.
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DESCRIPTION OF SECURITY OR SPECIAL FUND	FACE OR PAR VALUE	YEAR END BOOK COST
(a)	(b)	(c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$ 	\$
Total Investment in Associated Companies		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment	-	\$0
OTHER INVESTMENTS (Account 125):	\$	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities:	Account 127):	\$
Total Special Funds		\$0

FCRU 001028 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

INVESTMENTS AND SPECIAL FUNDS

ACCOUNTS 123 - 127

Report hereunder all inves	tments and special funds	s carried in Accounts	s 123 through 127.
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DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123):	\$ 	\$
Total Investment in Associated Companies	•	\$
UTILITY INVESTMENTS (Account 124):	\$\$	\$
Total Utility Investment		\$0
OTHER INVESTMENTS (Account 125):	\$ 	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities	s: Account 127):	\$
Total Special Funds		\$0

FCRU 001029 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

ACCOUNTS AND NOTES RECEIVABLE - NET

ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		 TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$ <u>118,130</u> <u>158,582</u> <u>95,613</u>	
Total Customer Accounts Receivable		\$ 372,325
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$ 	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):	\$\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 372,325
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year	\$	
Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$	
Total Additions	\$ 0	
Deduct accounts written off during year: Utility Accounts Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVA	BLE - NET	\$ 372,325

FCRU 001030 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		 TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141): Water Wastewater Other	\$ <u>118,130</u> <u>158,582</u> <u>95,613</u>	
Total Customer Accounts Receivable		\$ 372,325
OTHER ACCOUNTS RECEIVABLE (Account 142):	\$ 	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):	\$ 	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 372,325
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143) Balance first of year Add: Provision for uncollectibles for current year Collection of accounts previously written off Utility Accounts Others	\$ \$ 	
Fotal Additions Deduct accounts written off during year: Utility Accounts Others	\$ 0	
Total accounts written off	\$ 0	
Balance end of year		\$
TOTAL ACCOUNTS AND NOTES RECEIVA	BLE - NET	\$ 372,325

FCRU 001031 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Beverly Hills Waste Management's Accounts Receivable	\$
Total	\$(169791)

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Beverly Hills Waste Management Temporary Loan for Truck. Paid from Reserve.	0.00% % 	
Total		\$97,801

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Total Miscellaneous Current and Accrued Liabilities	\$0

FCRU 001032 8/28/20 3rd POD to PSC

> YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

A	CC	CO	UN	T	145
A	UU	\mathbf{O}	Ur	1 1	143

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
Beverly Hills Waste Management's Accounts Receivable	\$
Total	\$(169791)

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
Beverly Hills Waste Management Temporary Loan for Truck. Paid from Reserve.	0.00% % 	
Total		\$97,801

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Total Miscellaneous Current and Accrued Liabilities	\$0

	FCRU 001033
8/28/2	0 3rd POD to PSC
0/20/2	0 3rd POD to PSC YEAR OF REPORT

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Loan Costs Capital City Bank	\$ 26,778	\$ <u>33,164</u>
Total Unamortized Debt Discount and Expense	\$26,778	\$33,164
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ 	\$
Total Unamortized Premium on Debt	\$	\$0

Report the net discount and expense or premium separately for each security issue.

EXTRAORDINARY PROPERTY LOSSES

ACCOUNT 182 Report each item separately.

Report cuch nom separatory.	
DESCRIPTION	TOTAL
(a)	(b)
	\$
Total Extraordinary Property Losses	\$ 0

FCRU 001034 8/28/20 3rd POD to PSC YEAR OF REPORT

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT ACCOUNTS 181 AND 251

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): Loan Costs Capital City Bank	\$ 26,778	\$ <u>33,164</u>
Total Unamortized Debt Discount and Expense	\$26,778	\$33,164
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ 	\$
Total Unamortized Premium on Debt	\$0	\$0

Report the net discount and expense or premium separately for each security issue.

EXTRAORDINARY PROPERTY LOSSES

ACCOUNT 182

Report caon nem separately		Report	each	item	separately	1.
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DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$0

	_	

FCRU 001035

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

UTILITY NAME: ROLLING OAKS UTILITES INC

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$\$	\$3,280
Total Deferred Rate Case Expense	\$4,149	\$3,280
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ 	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$4,149	\$3,280

	FCRU 001036
8/28/2	0 3rd POD to PSC
	YEAR OF REPORT

MISCELLANEOUS DEFERRED DEBITS ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)	\$4,149	\$3,280
Total Deferred Rate Case Expense	\$4,149	\$3,280
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$ 	\$
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$4,149_	\$3,280

	FCRU 001037			
8/28/20 3rd POD to PSC				
YEAR OF REPORT				
	December 31, 2018			

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized	0.10 9	6 \$ <u>1,152</u> 11,520
Shares issued and outstanding Total par value of stock issued Dividends declared per share for year		$ \begin{array}{c} $
PREFERRED STOCK Par or stated value per share Shares authorized	g	6 \$
Shares issued and outstanding Total par value of stock issued Dividends declared per share for year		6 \$ 6 \$

* Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	IN	TEREST	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)
			\$
Total	1	L	\$

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

FCRU 001038 8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)		TOTAL (c)
COMMON STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year	0.10	_ % \$ _ _ % \$ _	1,152 11,520 1,000 100 0
PREFERRED STOCK Par or stated value per share Shares authorized Shares issued and outstanding Total par value of stock issued Dividends declared per share for year		- % \$ - - % \$ - - % \$ -	

* Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	IN	TEREST	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)
	% % % % %		\$
Total	•		\$0

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

FCRU 001039 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

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.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (4,127,171
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$
	Total Credits:	\$ 0
	Debits:	\$
	Total Debits:	\$ C
435	Balance Transferred from Income	\$ 12,154
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ (
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$ (
215	Year end Balance	\$ (4,115,01
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total R	etained Earnings	\$ (4,115,01
Notes to	Statement of Retained Earnings:	

FCRU 001040 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

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.

ACCT. NO. (a)	DESCRIPTION (b)		AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$	(4,127,171
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$	
	Total Credits:	\$	(
	Debits:	\$	
	Total Debits:	. \$	(
435	Balance Transferred from Income	\$	12,154
436	Appropriations of Retained Earnings:		
	Total Appropriations of Retained Earnings	\$	
437	Dividends Declared: Preferred Stock Dividends Declared	_ _	
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	
215	Year end Balance	\$	(4,115,01
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$	
Total Re	tained Earnings	\$	(4,115,01
Notes to	Statement of Retained Earnings:		

FCRU 001041 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

ADVANCES FROM ASSOCIATED COMPANIES

ACCOUNT 223 Report each advance separately.

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	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)
	:		
Capital City Bank	5.75 %		\$ 3,653,575
Capital City Bank, Vehicle Loan	5.00 %		15,294
Capital City Tractor Loan	5.00 %		26,151
	%		
	%		
	%		
	%		
	%		
	%		·
	%		
	%		
	%		
	%		
	%		
	%		
		•	\$ 3,695,020
Total			\$

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

FCRU 001042 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$0

Report each advance separately.

OTHER LONG-TERM DEBT ACCOUNT 224

	IN	TEREST	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)
Capital City Bank	5.75 %		\$ 3,653,575
Capital City Bank, Vehicle Loan	5.00 %		15,294
Capital City Tractor Loan	5.00 %		26,151
	%		
	%		
	%		
	%		
	%		
	<u> </u>		
	%		
	<u> </u>		
	%		
	%		
	⁷⁰ %		
	%		· · · ·
	/0		·
	L		
Total			\$ 3,695,020

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

FCRU 001043 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	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):	% % % % %		\$
Total Account 232			\$0
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): Ronald J Collins Taylor B Collins	######## % ######### % 0 % ######## % ######## % % 		\$ <u>427,608</u> <u>166,413</u>
Total Account 234			\$594,021

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)		TOTAL (b)
		\$
Beverly Hills Waste Management Corporation	0	30,883
Beverly Hills Development Corporation	0	
Foot note: BHWM is included on the balance sheet as a negative	e AR.	
		•
Total		\$ 30,88

FCRU 001044 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	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):	% % % % %		\$
Total Account 232	- 1 A 1 A 2 A 1 A 1 A 1 A 1 A 1 A 1 A 1 A		\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): Ronald J Collins Taylor B Collins	####### % ######## % 0 % ######## % ######## %		\$ <u>427,608</u> <u>166,413</u>
Total Account 234			\$594,021

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES

ACCOUNT 233

YEAR OF REPORT December 31, 2018

> ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	THE ALL ALL AND ADDRESS				
	DALANCE	INTE	INTEREST ACCRUED	INTERFCT	
DESCRIPTION	BEGINNING	ACCT.	NWEI SUNN	PAID DURING	BALANCE END
OF DEBIT	OF YEAR	DEBIT	AMOUNT	YEAR	OF YEAR
(3)	(q)	(c)	(p)	(e)	(J)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Capital City Bank	\$	427	\$ 198,904	\$ 198,904	\$
SunTrust Bank		427	2	L	
Ronald J Collins			32,482	32,482	
Total Account 237.1	0 \$		\$ 231,393	\$ 231,393	0 8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	÷	427	\$ 12,456	\$ 12,456	\$
Vendor Finance Charge		427	0	0	
Total Account 237.2	0		\$ 12,456	\$ 12,456	0 \$
Total Account 237 (1)	0		\$ 243,849	\$ 243,849	0 \$
INTEREST EXPENSED: Total accrual Account 237		237	\$ 243,849	(1) Must agree to F-2 (a), Beginning and	2 (a), Beginning and 2
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	
Net Interest Expensed to Account No. 427 (2)			\$ 243,849		o PSC

YEAR OF REPORT December 31, 2018

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

ſ	10.e.			1					_				г			8/	28/20				01046 o PSC
		BALANCE END	OF YEAR (f)	-	\$			0		\$				\$ 0	0		(1) Must agree to F-2 (a), Beginning and	Ending Balance of Accrued Interest.	3 (c) Current	pense	
	INTEREST	PAID DURING	YEAR (e)		\$ 198,904	L	32,482	\$ 231,393		\$ 12,456		0		\$ 12,456	\$ 243,849		(1) Must agree to F.	Ending Balance	(2) Must sorree to \mathbb{F} -3 (c) Current	Year Interest Expense	
	INTEREST ACCRUED DURING YEAR		AMOUNT		\$ 198,904	L	32,482	\$ 231,393		\$ 12,456		0		\$ 12,456	\$ 243,849		\$ 243,849				\$ 243,849
174	INTE	ACCT.	DEBIT		427	427				427	427	427					237				
ACCUUINES 23/ AND 42	BALANCE	BEGINNING	OF YEAR		S			0 \$		÷				0 \$	ک 0						
		DESCRIPTION	OF DEBIT	137.1 - Accrued Int	Capital City Bank	SunTrust Bank	Ronald J Collins	Total Account 237.1		ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits		Vendor Finance Charge		Total Account 237.2	Total Account 237 (1)		INTEREST EXPENSED: Total accrual Account 237	Less Capitalized Interest Portion of AFUDC:			Net Interest Expensed to Account No. 427 (2)

YEAR OF REPORT December 31, 2018

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

	BALANCE END	OF YEAR	(q)	\$ 130	7,625		\$ 7,755
ACCOUNT 241		DESCRIPTION - Provide itemized listing	(a)	Employee Advance	Accrued Payroll		Total Miscellaneous Current and Accrued Liabilities

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	AUCOUL 232				
	BALANCE		DEBITS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AMOUNT	CREDITS	OF YEAR
(a)	(p)	(c)	(q)	(e)	(f)
	G		÷	G	G
None	9		9		
					0
					0
					8 0
					/28 0
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) 3
					rd 0
Total	0 \$		0	0	POD O
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					SC
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* Report advances separately by reporting group, designating water or wastewater in column (a).

YEAR OF REPORT December 31, 2018

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241	
	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
	64
Employee Advance	130
Accrued Payroll	7,625
Total Miscellaneous Current and Accrued Liabilities	\$ 7,755

ADVANCES FOR CONSTRUCTION ACCOUNT 252

	DAI ANCE		DEDITC		
	BALANCE		DEBIIS		
	BEGINNING	ACCT.			BALANCE END
NAME OF PAYOR *	OF YEAR	DEBIT	AN	CREDITS	OF YEAR
(3)	(q)	(c)	(p)	(e)	(t)
				÷	¢
None	S				
					0
					0
					80
					/28 0
					5/20 0
					0 31
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lotal					001 0 to F
					048 SC

* Report advances separately by reporting group, designating water or wastewater in column (a).

FCRU 001049 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):	\$ 	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): Taxable Contributions in Aid of Construction	\$ <u>10,310</u>	\$
Total Other Deferred Liabilities	\$10,310	\$171,446
TOTAL OTHER DEFERRED CREDITS	\$10,310	\$171,446

OTHER DEFERRED CREDITS ACCOUNT 253

FCRU 001050 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

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):	\$ 	\$
Total Regulatory Liabilities	\$	\$
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): Taxable Contributions in Aid of Construction	\$ <u>10,310</u>	\$
Total Other Deferred Liabilities	\$10,310	\$171,446
TOTAL OTHER DEFERRED CREDITS	\$10,310	\$171,446

OTHER DEFERRED CREDITS ACCOUNT 253

FCRU 001051 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$2,105,197	\$2,077,224	\$	\$4,182,421
Add credits during year:	\$33,582_	\$32,832_	\$	\$66,414
Less debit charged during the year	\$0	\$0	\$	\$0
Total Contribution In Aid of Construction	\$2,138,779	\$2,110,056	\$0	\$4,248,835

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$1,669,263	\$1,722,488	\$	\$3,391,751_
Debits during the year:	\$42,803_	\$24,046	\$	\$66,849
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,712,066	\$1,746,534	\$0	\$3,458,600

FCRU 001052 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$2,105,197	\$2,077,224	\$	\$4,182,421
Add credits during year:	\$33,582_	\$32,832_	\$	\$66,414
Less debit charged during the year	\$0	\$0	\$	\$0
Total Contribution In Aid of Construction	\$2,138,779_	\$2,110,056	\$0	\$4,248,835

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 272

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$1,669,263	\$1,722,488_	\$	\$3,391,751_
Debits during the year:	\$42,803_	\$24,046	\$	\$66,849
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$1,712,066	\$1,746,534	\$0_	\$3,458,600

UTILITY NAME: ROLLING OAKS UTILITES INC

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

 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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 computations 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, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$12,154
Reconciling items for the year: Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$12,154
Computation of tax :		

UTILITY NAME: <u>ROLLING OAKS UTILITES INC</u>

December 31, 2018

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

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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 computations 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, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	A	MOUNT (c)
Net income for the year	F-3(c)	\$	12,154
Reconciling items for the year: Taxable income not reported on books:			
Deductions recorded on books not deducted for return:			
Income recorded on books not included in return:			
Deduction on return not charged against book income:			
Federal tax net income Computation of tax :		\$	12,154

FCRU 001055 8/28/20 3rd POD to PSC

WATER OPERATION SECTION

FCRU 001056 8/28/20 3rd POD to PSC

YEAR OF REPORT December 31, 2018

1

UTILITY NAME:

ROLLING OAKS UTILITES INC

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system we should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in The water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	which has not been consolida total. em in the group.	olidated ated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
ROLLING OAKS UTILITES INC	02w	N/A

FCRU 001057 8/28/20 3rd POD to PSC

UTILITY NAME:

ROLLING OAKS UTILITES INC

YEAR OF REPORT

December 31, 2018

SYSTEM NAME / COUNTY :

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$	3,243,078
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	W-6(b)		2,649,787
110	Accumulated Amortization	F-8		0
271	Contributions in Aid of Construction	W-7		2,138,779
252	Advances for Construction	F-20		
	Subtotal		\$	(1,545,488)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$	1,712,066
	Subtotal		\$	166,578
	Plus or Minus:		-	
114	Acquisition Adjustments (2)	F -7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)			675,411
	Other (Specify): Prepaid CIAC			42,803
	WATER RATE BASE		\$	884,792
WA	ATER OPERATING INCOME	W-3	\$	34,173
	ACHIEVED RATE OF RETURN (Water Operating Income / Water I	Rate Base)		3.86%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

(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.

FCRU 001058 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 1,217,870
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$1,217,870
401	Operating Expenses	W-10(a)	\$ 1,058,320
403	Depreciation Expense	W-6(a)	75,900
405	Less: Amortization of CIAC	W-8(a)	42,803
		(1 0(u)	12,000
	Net Depreciation Expense		\$ 33,097
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than IncomeUtility Regulatory Assessment FeeProperty TaxesPayroll TaxesOther Taxes and LicensesTotal Taxes Other Than IncomeIncome TaxesDeferred Federal Income TaxesDeferred Federal Income TaxesPervision for Deferred Income Taxes - CreditInvestment Tax Credits Deferred to Future PeriodsInvestment Tax Credits Restored to Operating IncomeUtility Operating Expenses		\$ 1,183,697
	Utility Operating Income		\$34,173
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$C
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(21,601
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$12,572

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

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ACCT.					CURRENT
NO	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	0 \$	\$	\$	0 \$
302	Franchises	0			0
303	Land and Land Rights	9,928	0	0	9,928
304	Structures and Improvements	18,355	0		18,355
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	552,913	0		552,913
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	151,451		4,281	147,170
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	710,780			710,780
331	Transmission and Distribution Mains	1,299,829			1,299,829
333	Services	11,714			11,714
334	Meters and Meter Installations	693,400		525,116	168,284
335	Hydrants	13,331			13,331
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	32,742	2,649		35,391
341	Transportation Equipment	233,768	16,888	3,680	246,976
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	11,220			11,220
344	Laboratory Equipment	0			0
345	Power Operated Equipment	17,187			17,187
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
	TOTAL WATER PLANT	\$ 3,756,618	\$ 19,537	\$ 533,077	\$ 3,243,078

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

W-4(a) GROUP

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

UTILITY NAME:

WATER HTH ITV PLANT MATRIX

																			_									-					CR	U	001060
	ίΛ			GENERAL	PLANT	(h)	s <u></u>																			35,391	246,976	8/2	11,220	20	<u>17,187</u>	rd		D	\$ 310,774 to
	4.	TRANSMISSION	QND	DISTRIBUTION	PLANT	(g)	5										0		710,780	1,299,829	11,714	168,284	13,331	0											\$ 2,203,938
	.3		WATER	TREATMENT	PLANT	(f)	s										0																		0 \$
ANT MATRIX	2.	SOURCE	OF SUPPLY	AND PUMPING	PLANT	(e)	<u> </u>		9,928	18,355			552,913				147,170																		\$ 728,366
ATER UTILITY PLANT MATRIX	.1			INTANGIBLE	PLANT	(d)	\$																												0 \$
WA				CURRENT	YEAR	(c)	<u>s</u>	0	9,928	18,355	0	0	552,913	0	0	0	147,170	0	710,780	1,299,829	11,714	168,284	13,331	0	0	35,391	246,976	0	11,220	0	17,187	0	0	0	\$ 3,243,078
					ACCOUNT NAME	(þ)	Organization	Franchises	Land and Land Rights	Structures 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 Mains	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 PLANT
				ACCT.	NO.	(3)	301	302	303	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	

W-4(b) GROUP

YEAR OF REPORT December 31, 2018

FCRU 001061 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

BASIS FOR WATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE IN	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(e)
304	Structures and Improvements	40		2.50%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	<u></u>		
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains	Y		
333	Services			
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
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			
345	Power Operated Equipment	12		8.33%
346	Communication Equipment		···	
347	Miscellaneous Equipment			
348	Other Tangible Plant	· · · · · · · · · · · · · · · · · · ·		
Water F	Plant Composite Depreciation Rate *			

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

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

	TOTAL CREDITS	(d+e)	(f)	494		0	7,341	0	0	0	2,547	0	16,122	8,235	469	12,873	437	0	0	1,037	26,029	0	316	0	0	0	0	0		75,900
RECIATION	OTHER	CREDITS *	(e)	¥	}																									0
ACCUMULATED DEPRECIATION		ACCRUALS	(d)	707 2			7,341				2,547		16,122	8,235	469	12,873	437			1,037	26,029		316		0					75,900
OF ENTRIES IN WATER ACC	BALANCE AT BEGINNING	OF YEAR	(c)	د 11 153		0	463,245	0	0	0	118,565	0	505,603	1,216,578	8,903	565,111	10,765	0	0	31,246	126,921	0	7,548	0	16,057	0	0	0		\$ 3,081,695
ANALYSIS OF ENTRI		ACCOUNT NAME	(p)	Ctmintines and Immunite	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 Mains	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)	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 W.

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

*

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

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

	AN AL CONTRACT OF FULLY AND AN		TOTTETTOTT THE ATTEMPT TOTTET	-	(a trool	
				COST OF		
				REMOVAL	TOTAL	BALANCE AT
ACCT.		PLANT	SALVAGE AND	AND OTHER	CHARGES	END OF YEAR
NO.	ACCOUNT NAME	RETIRED	INSURANCE	CHARGES	(g-h+i)	(c+f-j)
(a)	(p)	(g)	(h)	(j)	(Ĵ)	(k)
304	Structures and Improvements	\$	\$	\$	0	\$ 11,647
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	470,586
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment	4,281			4,281	116,831
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	521,725
331	Transmission and Distribution Mains				0	1,224,813
333	Services				0	9,372
334	Meters and Meter Installations	502,923			502,923	75,061
335	Hydrants				0	11,202
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	32,283
341	Transportation Equipment	604			604	152,346
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	7,864 @
344	Laboratory Equipment				0	1
345	Power Operated Equipment				0	16,057 0
346	Communication Equipment				0	3r
347	Miscellaneous Equipment				0	d F
348	Other Tangible Plant	0	0	0	0	°O
TOTAL WA	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 507,808	0 \$	0 \$	\$ 507,808	\$ 2,649,787 00 800 800
						SC.

W-6(b) GROUP

FCRU 001064 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$2,105,197
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or	W-8(a)	\$33,582
Contractor Agreements in cash or property Total Credits	W-8(b)	0 \$ 33,582
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$

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:

FCRU 001065 8/28/20 3rd POD to PSC

UTILITY NAME:

ROLLING OAKS UTILITES INC

YEAR OF REPORT

December 31, 2018

SYSTEM NAME / COUNTY :

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)
High Ridge Village, New Homes Laurel Ridge, New Homes	29 	1,158	\$ <u>0</u> <u>33,582</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>
Total Credits			\$33,582

ACCUMULATED AMORTIZATION OF WATER

CONTRIBUTIONS IN AID OF C DESCRIPTION (a)	WATER (b)
Balance first of year	\$1,669,263
Debits during the year: Accruals charged to Account 272 Other debits (specify) : CPA Adj	\$
Total debits	\$42,803_
Credits during the year (specify) : CPA Adjustment	\$
Total credits	\$0
Balance end of year	\$1,712,066_

FCRU 001066 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

ROLLING OAKS UTILITES INC

UTILITY NAME:

SYSTEM NAME / COUNTY :

WATER CIAC SCHEDULE "B"

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

None \$	
	0

FCRU 001067 8/28/20 3rd POD to PSC YEAR OF REPORT

December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)	
	Water Sales:				
460	Unmetered Water Revenue			\$	
	Metered Water Revenue:				
461.1	Sales to Residential Customers	5,674	5,701	1,124,581	
461.2	Sales to Commercial Customers	231	234	93,289	
461.3	Sales to Industrial Customers				
461.4	Sales to Public Authorities				
461.5	Sales Multiple Family Dwellings				
	Total Metered Sales	5,905	5,935	\$1,217,870_	
	Fire Protection Revenue:				
462.1	Public Fire Protection				
462.2	Private Fire Protection				
	Total Fire Protection Revenue	0	0_	\$0	
464	Other Sales To Public Authorities				
465	Sales To Irrigation Customers				
466	Sales For Resale				
467	Interdepartmental Sales				
	Total Water Sales	5,905	5,935	\$1,217,870	
	Other Water Revenues:				
469	Guaranteed Revenues (Including Allowa	nce for Funds Prudently Ir	vested or AFPI)	\$	
470	Forfeited Discounts				
471	Miscellaneous Service Revenues				
472	Rents From Water Property				
473					
474	Other Water Revenues				
	Total Other Water Revenues			\$0	
	Total Water Operating Revenues				

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

FCRU 001068 8/28/20 3rd POD to PSC

UTILITY NAME:

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNT MATRIX

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	\$ 399,801	\$ 49,975	49,975
603	Salaries and Wages - Officers,	·	•	
005	Directors and Majority Stockholders	0		
604	Employee Pensions and Benefits	75,680	9,460	9,460
610	Purchased Water	0		
615	Purchased Power	84,788		
616	Fuel for Power Production	0		
618	Chemicals	10,622		2,126
620	Materials and Supplies	1,139	142	145
631	Contractual Services-Engineering	21,430		
632	Contractual Services - Accounting	10,925		••••••
633	Contractual Services - Legal	1,105		
634	Contractual Services - Mgt. Fees	84,191		•
635	Contractual Services - Testing	11,316		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	5,924		
642	Rental of Equipment	0		
650	Transportation Expenses	29,192	3,649	3,649
656	Insurance - Vehicle	35,891	4,486	4,489
657	Insurance - General Liability	20,290	2,538	2,536
658	Insurance - Workman's Comp.	7,581	1,230	1,230
659	Insurance - Other	1,368	171	171
660	Advertising Expense	0		
666	Regulatory Commission Expenses			
	- Amortization of Rate Case Expense	2,074		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	255,003	31,876	31,876
Total Water V	Utility Expenses	\$1,058,320	\$103,527	\$105,657

FCRU 001069 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$49,975	\$49,975	\$49,975	\$49,975	\$49,975	\$49,976
9,460 21,197 2,124 142	9,460 2,124 142	9,460 # 21,197 2,124 142	9,460 2,124 142	9,460 21,197 142 5,462 0	9,460 21,197 142 21,430 5,463 1,105
11,316					84,191
3,649 4,486 2,536 1,230 171	3,649 4,486 2,536 1,230 171	3,649 4,486 2,536 1,230 171	3,649 4,486 2,536 1,230 171	3,649 4,486 2,536 101 171	5,924 3,649 4,486 2,536 100 171
31,876	31,876	31,876	31,876	0 	2,074
\$138,162	\$105,649	\$126,846	\$105,649	\$129,050	\$243,780

W-10(b) GROUP _____

FCRU 001070 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

PUMPING AND PURCHASED WATER STATISTICS

MONTH	WATER PURCHASED FOR RESALE	WATER PUMPED FROM WELLS	FOR LINE FLUSHING,	PUMPED AND PURCHASED	WATER SOLD TO
			· · · · · ·		ТО
	FOR RESALE	FROM WELLS	FIGUETING		
MONTH		FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
	(Omit 000's)	(Omit 000's)	FIRES, ETC.	[(b)+(c)-(d)]	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		45,540	2,234	43,306	33,102
February	_	43,752	4,838	38,914	30,563
March		50,854	3,795	47,059	33,891
April		48,058	6,791	41,267	36,857
May		50,240	5,819	44,421	40,210
June		45,077	2,935	42,142	30,559
July		45,563	6,556	39,007	32,943
August		49,292	12,271	37,021	29,448
September		43,344	11,222	32,122	30,710
October		51,533	5,995	45,538	41,492
November		46,508	2,708	43,800	32,789
December		44,148	5,060	39,088	30,244
Total		<i>c (</i> 2,000)	70.004	402 605	100 000
for Year	0	563,909	70,224	493,685	402,808

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

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
			·

W-11 GROUP_____ SYSTEM______

ROLLING OAKS UTILITES INC

FCRU 001071 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	1,152,000
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	Wellhead, Well 10
Type of treatment (reverse osmosis, (sedimentation, chemical, aerated, etc.):	Chemical, Liquid Chlorine
	LIME TREATMENT
Unit rating (i.e., GPM, pounds per gallon):N/A	Manufacturer:
FILTRATION Type and size of area:	
Pressure (in square feet): N/A	Manufacturer:
Gravity (in GPM/square feet): N/A	Manufacturer:

W-12 GROUP _____ SYSTEM _____

ROLLING OAKS UTILITES INC

FCRU 001072 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentia 5/8" 3/4" 1" 1 1/2" 2" 3" 3" 3" 4" 4" 4" 6" 6" 6" 8" 8" 10"	l Displacement Displacement Displacement Displacement or Turbine Displacement, Compound or Turbine Displacement Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Displacement or Compound Turbine Compound Turbine Compound	$ \begin{array}{r} 1.0 \\ 1.5 \\ 2.5 \\ 5.0 \\ 8.0 \\ 15.0 \\ 16.0 \\ 17.5 \\ 25.0 \\ 30.0 \\ 50.0 \\ 62.5 \\ 80.0 \\ 90.0 \\ 115.0 \\ 1.5 \\ $	5,742 176 35 9 7	5,742 264 88 45 56
<u>10"</u> 12"	Turbine Turbine	<u> </u>		
		Total Water System M	leter Equivalents	6,195

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

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:

9

W-13 GROUP _____ SYSTEM ______

ROLLING OAKS UTILITES INC

FCRU 001073 8/28/20 3rd POD to PSC YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

OTHER WATER SYSTEM INFORMATION

Furnish information below for each syste	m. A separate page s	hould be supplied where necessary.
1. Present ERCs * the system can efficiently serve.	13165	
2. Maximum number of ERCs * which can be served.	33346	
3. Present system connection capacity (in ERCs *) using ex	isting lines.	13165
4. Future connection capacity (in ERCs *) upon service area	a buildout.	33346
5. Estimated annual increase in ERCs *.		25
 6. Is the utility required to have fire flow capacity? If so, how much capacity is required? 7. Attach a description of the fire fighting facilities. 	Yes 1,500 GPM for 4 h	ours
8. Describe any plans and estimated completion dates for an	ny enlargements or im	provements of this system:
 9. When did the company last file a capacity analysis report 10. If the present system does not meet the requirements of a. Attach a description of the plant upgrade nece b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading e. Is this system under any Consent Order with D 11. Department of Environmental Protection ID # 12. Water Management District Consumptive Use Permit # a. Is the system in compliance with the requirement b. If not, what are the utility's plans to gain compliance 	DEP rules: ssary to meet the DEF ng. DEP? 6090150 20004153008 ents of the CUP?	2018

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

W-14	
GROUP	
SYSTEM	

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WASTEWATER OPERATION SECTION

ROLLING OAKS UTILITES INC

WASTEWATER 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 a group number. Each individual system which has not been consolidated should be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed for the group in total. The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Beverly Hills Citrus County	015	N/A

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$	5,516,323
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	S-6(b)		4,943,416
110	Accumulated Amortization	F-8	1 —	0
271	Contributions in Aid of Construction	S-7		2,110,056
252	Advances for Construction	F-20		
	Subtotal		\$	(1,537,149)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$	1,746,534
	Subtotal		\$	209,385
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
114	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		\dashv –	359,631
	Other (Specify): Prepaid CIAC			56,448
			_	
	WASTEWATER RATE BASE		\$	625,465
WAST	EWATER OPERATING INCOME	S-3	\$	251,147
ACH	IEVED RATE OF RETURN (Wastewater Operating Income / Wastew	vater Rate Base)		40.15%

NOTES: (1) Estimate based on the methodology used in the last rate proceeding.

- (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.

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	W	ASTEWATE UTILITY (d)
UTI	LITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$	1,683,683
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	_	(
	Net Operating Revenues		\$	1,683,683
401	Operating Expenses	S-10(a)	\$	1,282,412
402	Developing Frances			(2.79)
403	Depreciation Expense Less: Amortization of CIAC	S-6(a)		62,780 24,040
	Less: Amortization of CIAC	S-8(a)		24,040
	Net Depreciation Expense		\$	38,734
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8	1 -	(
	Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee			71,80
408.11	Property Taxes			10,74
408.12	Payroll Taxes Other Taxes and Licenses			28,84
408.13	Other Taxes and Licenses			(
408	Total Taxes Other Than Income		\$	111,39
409.1	Income Taxes			
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		\$	1,432,530
	Utility Operating Income		\$	251,14
	Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$	(
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			(1,264
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income		\$	249,88

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

Y :	
COUNTY	
IE/0	
EM NAN	
SYSTE	

	CURRENT	YEAR	(f)	\$ 0	0	9,861	501,559	0	2,685,145	0	0	81,015	0	0	0	0	0	327,174	0		0	1,657,877	0	0	0	36,430	184,210	0	12,357	0	20,695	0	0	0	\$ 5,516,323
[S]		RETIREMENTS	(e)	S															0			6,848					52,491								\$ 59,339
WASTEWATER UTILITY PLANT ACCOUNTS		ADDITIONS	(q)	\$														15,437	0			16,993				2,649	16,888								\$ 51,967
WATER UTILITY	PREVIOUS	YEAR	(c)	0 \$	0	9,861	501,559	0	2,685,145	0	0	81,015	0	0	0	0	0	311,737	0	0	0	1,647,732	0	0	0	33,781	219,813	0	12,357	0	20,695	0	0	0	\$ 5,523,695
WASTI		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures 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 and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 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	

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

NOTE:

S-4(a) GROUP

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

	<i>L</i> .			GENERAL	PLANT	(k)	5																						36,430	184,210	0	12,357		20,695				\$ 253,692
	9"	RECLAIMED	WASTEWATER	DISTRIBUTION	PLANT	(j)	5																															0 \$
	5.	RECLAIMED	WASTEWATER	TREATMENT	PLANT	(i)	s <u> </u>																															0 \$
MATRIX	4.		TREATMENT	QND	DISPOSAL	(j)	ss		9,861	501,559															1,657,877													\$ 2,169,297
WASTEWATER UTILITY PLANT MATRIX	£"		SYSTEM	PUMPING	PLANT	(i)	\$														327,174	0																\$ 327,174
WASTEWATEI	.2			COLLECTION	PLANT	(h)	\$					2,685,145			81,015																							\$ 2,766,160
	1'			INTANGIBLE	PLANT	(g)	\$																															0 \$
					ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures 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 and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 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.

S-4(b) GROUP

FCRU 001080 8/28/20 3rd POD to PSC

YEAR OF REPORT December 31, 2018

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT.		AVERAGE SERVICE LIFE	AVERAGE NET SALVAGE IN	DEPRECIATION RATE APPLIED IN PERCENT
NO.	ACCOUNT NAME	IN YEARS	PERCENT	(100% - D) / C
(a)	(b)	(c)	(d)	(e)
354	Structures and Improvements	40		2.50%
355	Power Generation Equipment	35		2.86%
360	Collection Sewers - Force			
361	Collection Sewers - Gravity			
362	Special Collecting Structures			
363	Services to Customers	38		2.63%
364	Flow Measuring Devices			
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/Distribution Sys.			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines			
389	Other Plant Miscellaneous Equipment			
390	Office Furniture and 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			
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewate	er Plant Composite Depreciation Rate *			

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

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

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	TOTAL	CREDITS	(q + e)	(f)	\$ 12,602	0	8,354	0	0	2,642	0	0	0	0	0	8,799	0	0	6,553	0	0	0	819	22,335	0	316	0	360	0	0	0	\$ 62,780
VIOLITATION INTO		OTHER	CREDITS *	(e)	\$																											0
THE TEMPOTO NOT A			ACCRUALS	(d)	\$ 12,602		8,354			2,642						8,799			6,553				819	22,335		316		360	0			\$ 62,780
	BALANCE	AT BEGINNING	OF YEAR	(c)	\$ 434,835	0	2,447,951	0	0	63,351	0	0	0	0	0	207,576	0	0	1,592,191	0	0	0	32,502	130,228	0	10,118	0	20,261	0	0	0	\$ 4,939,013
			ACCOUNT NAME	(þ)	Structures 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/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 Depreciable Wastewater Plant in Service
		ACCT.	NO.	(a)	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	Total D

S-6(a) GROUP

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

*

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

		BALANCE AT	END OF YEAR	(c+f-j)	(k)	\$ 447,437	0	2,456,305	0	0	65,993	0	0	0	0	0	216,375	0	0	1,591,896	0	0	0	33,321	101,034	0	10,434	0	20,621	0	0	0	\$ 4,943,416
TALIUN		TOTAL	CHARGES	(g-h+i)	(İ)	0 \$	0	0	0	0	0	0	0	0	0	0	0	0	0	6,848	0	0	0	0	51,529	0	0	0	0	0	0	0	\$ 58,377
ANALYSIS OF ENTRIES IN WASLEWATER ACCOMULATED DEFRECTATION	COST OF	REMOVAL	AND OTHER	CHARGES	(I)	\$																											0 0 8
EWALEK ALLUM			SALVAGE AND	INSURANCE	(h)	\$																											0 \$
ENTRIES IN WAST			PLANT	RETIRED	(g)	\$														6,848					51,529								\$ 58,377
ANALYSIS UF 1				ACCOUNT NAME	(b)	Structures 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/Distribution Sys.	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	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 Depreciable Wastewater Plant in Service
			ACCT.	NO.	(a)	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	Total D

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

*

YEAR OF REPORT December 31, 2018

S-6(b) GROUP

December 31, 2018

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$2,077,224
Add credits during year: Contributions received from Capacity,		
Main Extension and Customer Connection Charges	S-8(a)	\$ 32,832
Contributions received from Developer or		
Contractor Agreements in cash or property	S-8(b)	0
Total Credits		\$32,832_
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$2,110,056

Explain all debits charged to Account 271 during the year below:

UTILITY NAME:

SYSTEM NAME / COUNTY :

WASTEWATER CIAC SCHEDULE "A"

ROLLING OAKS UTILITES INC

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)
High Ridge Village, New Homes High Ridge Village, New Homes High Ridge Village, New Homes, adj	22 7 1	1,128 1,127 127	\$ <u>24,816</u> 7,889 127 0 0 0 0 0 0 0
Total Credits			\$32,832

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$
Debits during the year: Accruals charged to Account 272 Other debits (specify) :	\$\$
Total debits	\$24,046
Credits during the year (specify) :	\$\$
Total credits	\$0
Balance end of year	\$1,746,534

ROLLING OAKS UTILITES INC

UTILITY NAME:

SYSTEM NAME / COUNTY :

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$
Total Credits		\$0

GROUP _____

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT.		BEGINNING YEAR NO.	YEAR END NUMBER OF							
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS						
(a)	(b)	(d)	(e)							
(4)	1									
	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	0	0	\$0						
	Measured Revenues:									
522.1	Residential Revenues	4,418	4,478	1,598,152						
522.2	Commercial Revenues	85,531								
522.3										
522.4	Revenues From Public Authorities									
522.5	Multiple Family Dwelling Revenues									
522	Total Measured Revenues	4,525	4,586	\$1,683,683						
523	Revenues From Public Authorities									
524	Revenues From Other Systems									
525	Interdepartmental Revenues									
	Total Wastewater Sales	4,525	4,586	\$1,683,683						
	OTHER WASTEWATER REVENUES									
530	Guaranteed Revenues (Including Allows	ance for Funds Prudently I	Invested or AFPI)	\$						
531	Sale of Sludge									
532	Forfeited Discounts									
534	Rents From Wastewater Property									
535	Interdepartmental Rents									
536	Other Wastewater Revenues									
	\$0									

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

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b) RECLAIMED WATER SALES	BEGINNING YEAR NO. CUSTOMERS * (¢)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (¢)
540.1 540.2 540.3 540.4 540.5	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities Other Revenues		0 0 0 0 0 0	\$
540	Total Flat Rate Reuse Revenues	0	0	\$0
541.1 541.2 541.3 541.4	Measured Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities		0 0 0 0 0	
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems Total Reclaimed Water Sales	<u> </u>	I	\$0
	Total Wastewater Operating Revenues			\$1,683,683

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

ROLLING OAKS UTILITES INC

UTILITY NAME:

SYSTEM NAME / COUNTY :

INSE ACCOUNT MATRIX

																											8/2	28/	20						I089 PSC
	.6	TREATMENT	& DISPOSAL	FAFENDED -	MAINTENANCE (i)	\$ 59,121			9,520							1,356				11,767				2,909	4,486	2,536	948	000000000000000000000000000000000000000						14,221	\$ 106,864
	Ŋ	TREATMENT	& DISPOSAL	EAFENSES -	OPERATIONS (h)	\$ 59,121			9,520		180,000	22,212		19,993		1,395						24,000		2,909	4,486	2,536	948							14,221	\$ 341,341
	4.		PUMPING	EXPENSES -	MAINTENANCE (g)	\$ 59,121			9,520															2,909	4,486	2,536	948					<u> </u>		14,221	\$ 93,741
OUNT MATRIX	ų		PUMPING	EXPENSES -	OPERATIONS (f)	\$ 59,121			9,520			22,212		19,992										2,909	4,486	2,536	948							14,221	\$ 135,945
TY EXPENSE ACC	.2		COLLECTION	EXPENSES-	MAINTENANCE (e)	\$ 59,121			9,520															2,909	4,486	2,536	948							14,221	\$ 93,741
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	τ.		COLLECTION	EXPENSES-	OPERATIONS (d)	\$ 59,121			9,520			22,212												2,909	4,486	2,536	948							14,221	\$ 115,953
WA				CURRENT	YEAR (c)	\$ 472,968		0	76,160		180,000	111,060	0	39,985	0	21,251	14,075	1,438	120,360	11,767	28	29,078	0	23,272	35,888	20,288	7,584	1,368	0		2,074	0	0	113,768	\$ 1,282,412
					ACCOUNT NAME	Salaries and Wages - Employees	Salaries and Wages - Officers.	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power 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 Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses
				ACCT.	NO.	(a) 701	703		704	210	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	760	766		767	770	775	Tc

S-10(a) GROUP

YEAR OF REPORT December 31, 2018

FCRU 001089

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

		WASTEWAT	ER UTILITY EXPE	ASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	ATRIX		
		7.	8.	6.	.10	II.	.12 DECT AWED
		-		RECLAIMED	RECLAIMED	RECLAIMED	KECLAUMED
				WATER	WATER	WATER	WATER
		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
ACCT.		ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
NO.	ACCOUNT NAME	EXPENSE	EXPENSES	OPERATIONS	MAINTENANCE	OPERATIONS	MAINIENANCE
(a)	(þ)	(j)	(K)	()	(m)	(II)	(0)
701	Salaries and Wages - Employees	\$ 59,121	\$ 59,121	\$	~		6
703	Salaries and Wages - Officers,						
	Directors and Majority Stockholders						
704	Employee Pensions and Benefits	9,520	9,520	000000000000000000000000000000000000000			
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power	22,212	22,212				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		18,500				
732	Contractual Services - Accounting	3,000	11,075				
733	Contractual Services - Legal		1,438				
734	Contractual Services - Mgt. Fees		120,360				
735	Contractual Services - Testing						
736	Contractual Services - Other		28				
741	Rental of Building/Real Property	2,539	2,539				
742	Rental of Equipment						
750	Transportation Expenses	2,909	2,909				
756	Insurance - Vehicle	4,486	4,486				
757	Insurance - General Liability	2,536	2,536				
758	Insurance - Workman's Comp.	948	948		-		
759	Insurance - Other		1,368				
760	Advertising Expense						
766	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense		2,074				
767	Regulatory Commission ExpOther						
770	Bad Debt Expense						
775	Miscellaneous Expenses	14,221	14,221				
F	Total Wastewater Utility Expenses	\$ 121,492	\$ 273,335	0	0 \$	0	0

UTILITY NAME:

ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY :

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residentia	.1	1.0	4,524	4,524
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5	101	152
		2.5	101	43
	Displacement Displacement or Turbine	5.0	6	30
1 1/2"		8.0	5	40
2"	Displacement, Compound or Turbine	15.0		
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine			0
4"	Displacement or Compound	25.0		<u> </u>
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equiva	lents		4,788

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 treated (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:

159505000 / 4707 / 365 = 92.84

GROUP _____ SYSTEM

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

SYSTEM NAME / COUNTY :

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.575 MGD Annual Average		
Basis of Permit Capacity (1)	Daily Flow		
Manufacturer	DAVCO Modified Activated		
Туре (2)	Sludge		
Hydraulic Capacity	.575 MGD	. <u></u>	
Average Daily Flow	437,000		
Total Gallons of Wastewater Treated	159,505		
Method of Effluent Disposal	RIBS		

 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.

S-12 GROUP _____ SYSTEM _____

ROLLING OAKS UTILITES INC

YEAR OF REPORT December 31, 2018

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SYSTEM NAME / COUNTY :

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate p	age should be supplied where necessary.						
1. Present number of ERCs* now being served	653						
2. Maximum number of ERCs* which can be served 5578							
3. Present system connection capacity (in ERCs*) using existing lines 5578							
4. Future connection capacity (in ERCs*) upon service area buildout 5578							
5. Estimated annual increase in ERCs* 30							
 Describe any plans and estimated completion dates for any enlargements or improvements of this system None 							
 7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? <u>No</u> If so, when? 							
9. Has the utility been required by the DEP or water management district to implement reuse? No							
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? 2017 11. If the present system does not meet the requirements of DEP rules: a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin? d. Attach plans for funding the required upgrading. e. Is this system under any Consent Order with DEP?							
12. Department of Environmental Protection ID # FLA011869							

* An ERC is determined based on the calculation on S-11.

S-13

GROUP _____ SYSTEM _____

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