

CLASS "A" OR "B"

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

ANNUAL REPORT

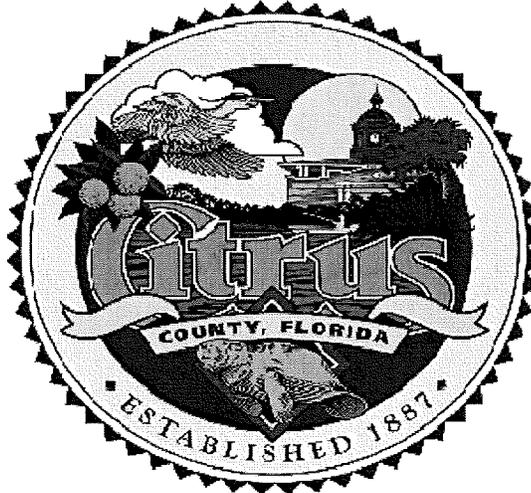
OF

ROLLING OAKS UTILITIES 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

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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.

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EXECUTIVE SUMMARY

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UTILITY NAME: ROLLING OAKS UTILITES INC

CERTIFICATION OF ANNUAL REPORT

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

YES NO
 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES 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 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.	2.	3.	4.
X	X	X	X

 (Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
X	X	X	X

 (Signature of Chief Financial Officer of the utility) *

* 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.

YEAR OF REPORT
December 31, 2018

ANNUAL REPORT OF

ROLLING OAKS UTILITES INC
(Exact Name of Utility)

County: Citrus

List below the exact mailing address of the utility for which normal correspondence should be sent:

Rolling Oaks Utilites Inc
P O Box 640001
Beverly Hills FL 34464-0001

Telephone: 352-746-7761

E Mail Address: john4bhd@tampabay.rr.com

WEB Site: Rollingoakstutilities.com

Sunshine State One-Call of Florida, Inc. Member Number RO1687

Name and address of person to whom correspondence concerning this report should be addressed:

John W Patton III
P O Box 640001
Beverly Hills FL 34464-0001

Telephone: 352-746-7761

List below the address of where the utility's books and records are located:

4071 N. Lecanto Hwy
Beverly Hills FL 34465

Telephone: 352-746-7761

List below any groups auditing or reviewing the records and operations:

Wardlow & Cash, PA

Date of original organization of the utility: 07/31/80

Check the appropriate business entity of the utility as filed with the Internal Revenue Service

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5% or more of the voting securities of the utility:

	Name	Percent Ownership
1.	Beverly Hills Waste Management Corporation	100
2.	Then Beverly Hills Development Corporation 100% of above Corporation	
3.	Then Anchor Properties Inc 100% of above Corporation	
4.	Then Ronald J Collins 55% of Anchor Properties Inc	
5.	& Taylor B Collins 45% of Anchor Properties Inc	
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: ROLLING OAKS UTILITES INC

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 sucesor 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.

UTILITY NAME: ROLLING OAKS UTILITES INC

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.

UTILITY NAME: ROLLING OAKS UTILITES INC

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

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
Ronald J Collins	Chairman	1	\$ 0
Taylor B Collins	VP	1	0

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UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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				
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 Provision for Uncollectible Accounts	F-11	348,313	372,325
145	Accounts Receivable from Associated Companies	F-12	(51,401)	(169,791)
146	Notes Receivable from Associated Companies	F-12	0	97,801
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments		86,402	74,244
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 870,320	\$ 938,252

* Not Applicable for Class B Utilities

UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

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Total Net Utility Plant			\$ 1,463,809	\$ 1,388,929
OTHER PROPERTY AND INVESTMENTS				
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			
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 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

* 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 Audit is due to the Annual Report's requirement to separate the Due To and Due From Associated companies, and Owners.

UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 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			
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UTILITY NAME: ROLLING OAKS UTILITIES INC

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		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			
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

* Not Applicable for Class B Utilities

UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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)
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* Not Applicable for Class B Utilities

UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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			\$ <u>181,756</u>	\$ <u>171,446</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
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			\$ <u>790,670</u>	\$ <u>790,235</u>
ACCUMULATED DEFERRED INCOME TAXES				
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			\$ <u>0</u>	\$ <u>0</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>2,400,217</u>	\$ <u>2,363,624</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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			\$ <u>181,756</u>	\$ <u>171,446</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
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ACCUMULATED DEFERRED INCOME TAXES				
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			\$ <u>0</u>	\$ <u>0</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>2,400,217</u>	\$ <u>2,363,624</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 2,933,964	\$ 2,901,553
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		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:	F-3(b)	\$ 137,152	\$ 138,680
	Less: Amortization of CIAC	F-22	62,425	66,849
Net Depreciation Expense			\$ 74,727	\$ 71,831
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3	202,652	203,670
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 2,601,788	\$ 2,616,233
Net Utility Operating Income			\$ 332,176	\$ 285,320
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property		9,108	(22,865)
420	Allowance for Funds Used During Construction			0
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)

UTILITY NAME: ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 2,933,964	\$ 2,901,553
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		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:	F-3(b)	\$ 137,152	\$ 138,680
	Less: Amortization of CIAC	F-22	62,425	66,849
Net Depreciation Expense			\$ 74,727	\$ 71,831
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3	202,652	203,670
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 2,601,788	\$ 2,616,233
Net Utility Operating Income			\$ 332,176	\$ 285,320
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property		9,108	(22,865)
420	Allowance for Funds Used During Construction			0
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)

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> 0	\$ <u>1,683,683</u> 0	\$ _____
\$ <u>1,217,870</u>	\$ <u>1,683,683</u>	\$ _____ 0
\$ 1,058,320	\$ 1,282,412	\$ _____
<u>75,900</u> 42,803	<u>62,780</u> 24,046	_____
\$ <u>33,097</u>	\$ <u>38,734</u>	\$ _____ 0
<u>0</u> <u>0</u> <u>92,280</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>111,390</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>1,183,697</u>	\$ <u>1,432,536</u>	\$ _____ 0
\$ <u>34,173</u>	\$ <u>251,147</u>	\$ _____ 0
<u>0</u> <u>0</u> <u>(21,601)</u> <u>0</u>	<u>0</u> <u>0</u> <u>(1,264)</u> <u>0</u>	_____ _____ _____ _____
\$ <u>12,572</u>	\$ <u>249,883</u>	\$ _____ 0

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

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> 0	\$ <u>1,683,683</u> 0	\$ _____
\$ <u>1,217,870</u>	\$ <u>1,683,683</u>	\$ <u>0</u>
\$ 1,058,320	\$ 1,282,412	\$ _____
<u>75,900</u> <u>42,803</u>	<u>62,780</u> <u>24,046</u>	_____
\$ <u>33,097</u>	\$ <u>38,734</u>	\$ <u>0</u>
0 0 <u>92,280</u> 0 0 0 0 0 0 0	0 0 <u>111,390</u> 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>1,183,697</u>	\$ <u>1,432,536</u>	\$ <u>0</u>
\$ <u>34,173</u>	\$ <u>251,147</u>	\$ <u>0</u>
0 0 <u>(21,601)</u> 0	0 0 <u>(1,264)</u> 0	_____ _____ _____ _____
\$ <u><u>12,572</u></u>	\$ <u><u>249,883</u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: ROLLING OAKS UTILITES INC**COMPARATIVE OPERATING STATEMENT (Cont'd)**

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

Explain Extraordinary Income:

NOTE: Total Company Achieved Rate of Return is 0.81%

Income as a percent of sales 0.42%

UTILITY NAME: ROLLING OAKS UTILITES INC

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 341,284	\$ 262,455
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
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				
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				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
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%

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
114	Plus or Minus: 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
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.

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	<u>2,649,031</u>	<u>4,946,020</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>2,138,779</u>	<u>2,110,056</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>(1,544,732)</u>	\$ <u>(1,539,753)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,712,066	1,746,534
Subtotal			\$ <u>167,334</u>	\$ <u>206,781</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>675,411</u>	<u>359,631</u>
	Other (Specify):			
	Prepaid CIAC		<u>42,803</u>	<u>56,448</u>
RATE BASE			\$ <u><u>885,548</u></u>	\$ <u><u>622,860</u></u>
NET UTILITY OPERATING INCOME			\$ <u><u>34,173</u></u>	\$ <u><u>251,147</u></u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u><u>3.86%</u></u>	<u><u>40.32%</u></u>

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.

UTILITY NAME: ROLLING OAKS UTILITES INC

**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	\$ 100	0.00%	7.92%	0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	3,828,346	95.57%	5.00%	4.78%
Customer Deposits	177,470	4.43%	6.00%	0.27%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%	5.50%	0.00%
	0	0.00%		0.00%
Total	\$ <u>4,005,916</u>	<u>100.00%</u>		<u>5.04%</u>

(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:	<u>10.58%</u>
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.

UTILITY NAME: ROLLING OAKS UTILITES INC

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 100	0.00%	7.92%	0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	3,828,346	95.57%	5.00%	4.78%
Customer Deposits	177,470	4.43%	6.00%	0.27%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%	5.50%	0.00%
	0	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:	<u>10.58%</u>
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.

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	Plant Accounts: Utility Plant In Service	\$ 3,243,078	\$ 5,516,323	\$ _____	\$ 8,759,401
102	Utility Plant Leased to Other	_____	_____	_____	0
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	\$ <u>3,243,078</u>	\$ <u>5,740,902</u>	\$ <u>0</u>	\$ <u>8,983,980</u>

**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
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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	Plant Accounts: Utility Plant In Service	\$ 3,243,078	\$ 5,516,323	\$ _____	\$ 8,759,401
102	Utility Plant Leased to Other	_____	_____	_____	0
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	\$ 0	\$ 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
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: ROLLING OAKS UTILITES INC

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

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

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: ROLLING OAKS UTILITES INC

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

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

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

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UTILITY NAME: ROLLING OAKS UTILITES INC

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Citrus County Water & Wastewater Authority 2009 Rate Case - Docket 2009-001-W/S	\$ _____	666	\$ _____ 0
CCW&WW Authority 2014 Rate Case	16,595	766	0
			4,148
Total	\$ <u>16,595</u>		\$ <u>4,148</u>

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
	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): Utility Service Deposits _____ _____	\$ _____ 7158 _____ _____
Total Other Special Deposits	\$ <u>7158</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Citrus County Water & Wastewater Authority 2009 Rate Case - Docket 2009-001-W/S	\$ _____	666	\$ _____ 0
CCW&WW Authority 2014 Rate Case	16,595	766	0
			4,148
Total	\$ <u>16,595</u>		\$ <u>4,148</u>

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
	_____	_____	_____	0
Total Nonutility Property	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): Utility Service Deposits _____ _____ _____	\$ <u>7158</u> _____ _____
Total Other Special Deposits	\$ <u>7158</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

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		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

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		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Utility Investment		\$ <u>0</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

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	\$ 118,130	
Wastewater	158,582	
Other	95,613	
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 RECEIVABLE - NET		\$ 372,325

UTILITY NAME: ROLLING OAKS UTILITES INC

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	\$ 118,130	
Wastewater	158,582	
Other	95,613	
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 RECEIVABLE - NET		\$ 372,325

UTILITY NAME: ROLLING OAKS UTILITES INC

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

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

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	\$ 33,164
		0
Total Unamortized Debt Discount and Expense	\$ 26,778	\$ 33,164
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
	\$	\$
Total Unamortized Premium on Debt	\$ 0	\$ 0

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total Extraordinary Property Losses	\$ 0

UTILITY NAME: ROLLING OAKS UTILITES INC

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

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

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	33,164
_____	_____	0
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ <u>26,778</u>	\$ <u>33,164</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES
 ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ <u>0</u>

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) _____ _____ _____	\$ 4,149 _____ _____	\$ 3,280 _____ _____
Total Deferred Rate Case Expense	\$ <u>4,149</u>	\$ <u>3,280</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3): _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>4,149</u>	\$ <u>3,280</u>

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) _____ _____ _____	\$ 4,149 _____ _____	\$ 3,280 _____ _____
Total Deferred Rate Case Expense	\$ <u>4,149</u>	\$ <u>3,280</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3): _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>4,149</u>	\$ <u>3,280</u>

UTILITY NAME: ROLLING OAKS UTILITES INC

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

UTILITY NAME: ROLLING OAKS UTILITES INC

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

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:	\$ 0
435	Balance Transferred from Income	\$ 12,154
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (4,115,017)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (4,115,017)
Notes to Statement of Retained Earnings:		

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:	\$ 0
435	Balance Transferred from Income	\$ 12,154
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (4,115,017)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (4,115,017)
Notes to Statement of Retained Earnings:		

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UTILITY NAME: ROLLING OAKS UTILITES INC

**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
_____	_____ %		\$ _____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 232			\$ <u> 0</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
Ronald J Collins	##### %		\$ 427,608
Taylor B Collins	##### %		166,413
_____	0 %		_____
_____	##### %		_____
_____	##### %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
_____	_____ %		_____
Total Account 234			\$ <u> 594,021</u>

* 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 AR.	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u> 30,883</u>

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UTILITY NAME: ROLLING OAKS UTILITIES INC

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Capital City Bank	\$ _____	427	\$ 198,904	\$ 198,904	\$ _____
SunTrust Bank	_____	427	7	7	_____
Ronald J Collins	_____		32,482	32,482	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ 231,393	\$ 231,393	\$ _____
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	\$ _____		\$ 12,456	\$ 12,456	\$ _____
Total Account 237 (1)	\$ _____		\$ 243,849	\$ 243,849	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 243,849		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 243,849		\$ _____

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

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December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Capital City Bank	\$ _____	427	\$ 198,904	\$ 198,904	\$ _____
SunTrust Bank	_____	427	7	7	_____
Ronald J Collins	_____		32,482	32,482	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ 231,393	\$ 231,393	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Customer Deposits	\$ _____	427	\$ 12,456	\$ 12,456	\$ _____
	_____	427	_____	_____	_____
Vendor Finance Charge	_____	427	0	0	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ 12,456	\$ 12,456	\$ _____
Total Account 237 (1)	\$ _____		\$ 243,849	\$ 243,849	\$ _____
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 243,849		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 243,849		\$ _____

(1) Must agree to F-2 (a), Beginning and
Ending Balance of Accrued Interest.

(2) Must agree to F-3 (c), Current
Year Interest Expense

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
None 	\$ 		\$ 		\$ 0 0 0 0 0 0 0 0 0 0
Total	\$ 0		\$ 0	\$ 0	\$ 0

FCRU 001047
8/28/20 3rd POD to FSC

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

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UTILITY NAME: ROLLING OAKS UTILITIES INC

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
None	\$		\$		\$ 0
Total	\$ 0		\$ 0		\$ 0

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

UTILITY NAME: ROLLING OAKS UTILITES INC

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

UTILITY NAME: ROLLING OAKS UTILITES INC

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

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	\$ <u>2,105,197</u>	\$ <u>2,077,224</u>	\$ _____	\$ <u>4,182,421</u>
Add credits during year:	\$ <u>33,582</u>	\$ <u>32,832</u>	\$ _____	\$ <u>66,414</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,138,779</u></u>	\$ <u><u>2,110,056</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4,248,835</u></u>

**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	\$ <u>1,669,263</u>	\$ <u>1,722,488</u>	\$ _____	\$ <u>3,391,751</u>
Debits during the year:	\$ <u>42,803</u>	\$ <u>24,046</u>	\$ _____	\$ <u>66,849</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,712,066</u></u>	\$ <u><u>1,746,534</u></u>	\$ <u><u>0</u></u>	\$ <u><u>3,458,600</u></u>

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	\$ <u>2,105,197</u>	\$ <u>2,077,224</u>	\$ _____	\$ <u>4,182,421</u>
Add credits during year:	\$ <u>33,582</u>	\$ <u>32,832</u>	\$ _____	\$ <u>66,414</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>2,138,779</u></u>	\$ <u><u>2,110,056</u></u>	\$ <u><u>0</u></u>	\$ <u><u>4,248,835</u></u>

**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	\$ <u>1,669,263</u>	\$ <u>1,722,488</u>	\$ _____	\$ <u>3,391,751</u>
Debits during the year:	\$ <u>42,803</u>	\$ <u>24,046</u>	\$ _____	\$ <u>66,849</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>1,712,066</u></u>	\$ <u><u>1,746,534</u></u>	\$ <u><u>0</u></u>	\$ <u><u>3,458,600</u></u>

UTILITY NAME: ROLLING OAKS UTILITES INC

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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		\$ <u>12,154</u>

Computation of tax :

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

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

1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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		\$ <u>12,154</u>
------------------------	--	------------------

Computation of tax :

**WATER
OPERATION
SECTION**

YEAR OF REPORT December 31, 2018
--

UTILITY NAME: ROLLING OAKS UTILITES INC

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)	<u>2,649,787</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>2,138,779</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(1,545,488)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 1,712,066
Subtotal			\$ <u>166,578</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>675,411</u>
	Other (Specify): Prepaid CIAC		<u>42,803</u>
WATER RATE BASE			\$ <u>884,792</u>
WATER OPERATING INCOME		W-3	\$ <u>34,173</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>3.86%</u>

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.

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
	Less: Amortization of CIAC	W-8(a)	42,803
	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	Taxes Other Than Income Utility Regulatory Assessment Fee		51,631
408.11	Property Taxes		7,880
408.12	Payroll Taxes		28,844
408.13	Other Taxes and Licenses		3,925
408	Total Taxes Other Than Income		\$ 92,280
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		\$ 1,183,697
	Utility Operating Income		\$ 34,173
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (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 _____

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	9,928		9,928			
304	Structures and Improvements	18,355		18,355			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	552,913		552,913			
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	147,170		147,170	0	0	
320	Water Treatment Equipment	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	168,284				168,284	
335	Hydrants	13,331				13,331	
336	Backflow Prevention Devices	0				0	
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	35,391					35,391
341	Transportation Equipment	246,976					246,976
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	11,220					11,220
344	Laboratory Equipment	0					
345	Power Operated Equipment	17,187					17,187
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 3,243,078	\$ 0	\$ 728,366	\$ 0	\$ 2,203,938	\$ 310,774

FCRU 001060
8/28/2013
3rd POD to PSC

W-4(b)
GROUP _____

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
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			
330	Distribution Reservoirs and Standpipes	35		2.86%
331	Transmission and Distribution Mains			
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 Plant Composite Depreciation Rate *				

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCURALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 11,153	494		\$ 494
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	463,245	7,341		7,341
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	0			0
310	Power Generation Equipment	0			0
311	Pumping Equipment	118,565	2,547		2,547
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	505,603	16,122		16,122
331	Transmission and Distribution Mains	1,216,578	8,235		8,235
333	Services	8,903	469		469
334	Meters and Meter Installations	565,111	12,873		12,873
335	Hydrants	10,765	437		437
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	31,246	1,037		1,037
341	Transportation Equipment	126,921	26,029		26,029
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	7,548	316		316
344	Laboratory Equipment	0			0
345	Power Operated Equipment	16,057	0		0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	0			0
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 3,081,695	75,900	0	75,900

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (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	0
345	Power Operated Equipment				0	16,057
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant	0	0	0	0	0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 507,808	\$ 0	\$ 0	\$ 507,808	\$ 2,649,787

W-6(b)
GROUP _____

UTILITY NAME: ROLLING OAKS UTILITES INC

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,669,263
Debits during the year:	
Accruals charged to Account 272	\$ 42,803
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

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)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	<u>5,674</u>	<u>5,701</u>	<u>1,124,581</u>
461.2	Sales to Commercial Customers	<u>231</u>	<u>234</u>	<u>93,289</u>
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		<u>5,905</u>	<u>5,935</u>	\$ <u>1,217,870</u>
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		<u>0</u>	<u>0</u>	\$ <u>0</u>
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		<u>5,905</u>	<u>5,935</u>	\$ <u>1,217,870</u>
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
470	Forfeited Discounts			_____
471	Miscellaneous Service Revenues			_____
472	Rents From Water Property			_____
473	Interdepartmental Rents			_____
474	Other Water Revenues			_____
Total Other Water Revenues				\$ <u>0</u>
Total Water Operating Revenues				\$ <u>1,217,870</u>

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

UTILITY NAME: ROLLING OAKS UTILITES INC

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, 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 Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	255,003	31,876	31,876
Total Water Utility Expenses		\$ 1,058,320	\$ 103,527	\$ 105,657

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	9,460	9,460 #	9,460	9,460	9,460
21,197		21,197		21,197	21,197
2,124	2,124	2,124	2,124		
142	142	142	142	142	142
					21,430
				5,462	5,463
				0	1,105
					84,191
11,316					0
					5,924
3,649	3,649	3,649	3,649	3,649	3,649
4,486	4,486	4,486	4,486	4,486	4,486
2,536	2,536	2,536	2,536	2,536	2,536
1,230	1,230	1,230	1,230	101	100
171	171	171	171	171	171
					2,074
				0	
31,876	31,876	31,876	31,876	31,871	31,876
\$ 138,162	\$ 105,649	\$ 126,846	\$ 105,649	\$ 129,050	\$ 243,780

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		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 for Year	0	563,909	70,224	493,685	402,808

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	5,742	5,742
3/4"	Displacement	1.5	176	264
1"	Displacement	2.5	35	88
1 1/2"	Displacement or Turbine	5.0	9	45
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>6,195</u>

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

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should 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 existing lines. 13165

4. Future connection capacity (in ERCs *) upon service area buildout. 33346

5. Estimated annual increase in ERCs *. 25

6. Is the utility required to have fire flow capacity? Yes
 If so, how much capacity is required? 1,500 GPM for 4 hours

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:

9. When did the company last file a capacity analysis report with the DEP? 2018

10. If the present system **does not** meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- 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? _____

11. Department of Environmental Protection ID # 6090150

12. Water Management District Consumptive Use Permit # 20004153008

a. Is the system in compliance with the requirements of the CUP? Yes

b. If not, what are the utility's plans to gain compliance? _____

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

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**WASTEWATER
OPERATION
SECTION**

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER 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	0
271	Contributions in Aid of Construction	S-7	2,110,056
252	Advances for Construction	F-20	
Subtotal			\$ (1,537,149)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 1,746,534
Subtotal			\$ 209,385
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		359,631
	Other (Specify): Prepaid CIAC		56,448
WASTEWATER RATE BASE			\$ 625,465
WASTEWATER OPERATING INCOME		S-3	\$ 251,147
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater 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.

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 1,683,683
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 1,683,683
401	Operating Expenses	S-10(a)	\$ 1,282,412
403	Depreciation Expense	S-6(a)	62,780
	Less: Amortization of CIAC	S-8(a)	24,046
Net Depreciation Expense			\$ 38,734
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		71,804
408.11	Property Taxes		10,742
408.12	Payroll Taxes		28,844
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 111,390
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			\$ 1,432,536
Utility Operating Income			\$ 251,147
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
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			\$ 249,883

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	9,861			9,861
354	Structures and Improvements	501,559			501,559
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,685,145			2,685,145
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	81,015			81,015
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	311,737	15,437		327,174
374	Reuse Distribution Reservoirs	0	0	0	0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	1,647,732	16,993	6,848	1,657,877
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	33,781	2,649		36,430
391	Transportation Equipment	219,813	16,888	52,491	184,210
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	12,357			12,357
394	Laboratory Equipment	0			0
395	Power Operated Equipment	20,695			20,695
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 5,523,695	\$ 51,967	\$ 59,339	\$ 5,516,323

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				9,861			
354	Structures and Improvements				501,559			
355	Power Generation Equipment							
360	Collection Sewers - Force		2,685,145					
361	Collection Sewers - Gravity							
362	Special Collecting Structures							
363	Services to Customers		81,015					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			327,174				
374	Reuse Distribution Reservoirs			0				
375	Reuse Transmission and Distribution System				1,657,877			
380	Treatment and Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant Miscellaneous Equipment							
390	Office Furniture and Equipment							36,430
391	Transportation Equipment							184,210
392	Stores Equipment							0
393	Tools, Shop and Garage Equipment							12,357
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							20,695
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 2,766,160	\$ 327,174	\$ 2,169,297	\$ 0	\$ 0	\$ 253,692

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

S-4(b) GROUP _____

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
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			
Wastewater Plant Composite Depreciation Rate *				

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY: _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 434,835	\$ 12,602	\$	\$ 12,602
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	2,447,951	8,354		8,354
361	Collection Sewers - Gravity	0			0
362	Special Collecting Structures	0			0
363	Services to Customers	63,351	2,642		2,642
364	Flow Measuring Devices	0			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	0			0
371	Pumping Equipment	207,376	8,799		8,799
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	1,592,191	6,553		6,553
381	Plant Sewers	0			0
382	Outfall Sewer Lines	0			0
389	Other Plant Miscellaneous Equipment	0			0
390	Office Furniture and Equipment	32,502	819		819
391	Transportation Equipment	130,228	22,335		22,335
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	10,118	316		316
394	Laboratory Equipment	0			0
395	Power Operated Equipment	20,261	360		360
396	Communication Equipment	0	0		0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 4,939,013	\$ 62,780	\$ 0	\$ 62,780

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-i) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 447,437
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	2,456,305
361	Collection Sewers - Gravity				0	0
362	Special Collecting Structures				0	0
363	Services to Customers				0	65,993
364	Flow Measuring Devices				0	0
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	0
371	Pumping Equipment				0	216,375
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	6,848			6,848	1,591,896
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	0
389	Other Plant Miscellaneous Equipment				0	0
390	Office Furniture and Equipment				0	33,321
391	Transportation Equipment	51,529			51,529	101,034
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	10,434
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	20,621
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 58,377	\$ 0	\$ 0	\$ 58,377	\$ 4,943,416

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
High Ridge Village, New Homes	22	1,128	\$ 24,816
High Ridge Village, New Homes	7	1,127	7,889
High Ridge Village, New Homes, adj	1	127	127
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
Total Credits			\$ <u>32,832</u>

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 1,722,488
Debits during the year:	
Accruals charged to Account 272	\$ 24,046
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 24,046
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ <u>1,746,534</u>

YEAR OF REPORT December 31, 2018
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UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues	_____	_____	\$ _____
521.2	Commercial Revenues	_____	_____	_____
521.3	Industrial Revenues	_____	_____	_____
521.4	Revenues From Public Authorities	_____	_____	_____
521.5	Multiple Family Dwelling Revenues	_____	_____	_____
521.6	Other Revenues	_____	_____	_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
Measured Revenues:				
522.1	Residential Revenues	4,418	4,478	1,598,152
522.2	Commercial Revenues	107	108	85,531
522.3	Industrial Revenues	_____	_____	_____
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		<u>4,525</u>	<u>4,586</u>	\$ _____ <u>1,683,683</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
531	Sale of Sludge	_____	_____	_____
532	Forfeited Discounts	_____	_____	_____
534	Rents From Wastewater Property	_____	_____	_____
535	Interdepartmental Rents	_____	_____	_____
536	Other Wastewater Revenues	_____	_____	_____
Total Other Wastewater Revenues				\$ _____ 0

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

YEAR OF REPORT December 31, 2018
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UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

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

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

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 472,968	\$ 59,121	\$ 59,121	\$ 59,121	\$ 59,121	\$ 59,121	\$ 59,121
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	76,160	9,520	9,520	9,520	9,520	9,520	9,520
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	180,000					180,000	
715	Purchased Power	111,060	22,212	22,212	22,212	22,212	22,212	22,212
716	Fuel for Power Production	0						
718	Chemicals	39,985			19,992		19,993	
720	Materials and Supplies	0						
731	Contractual Services-Engineering	21,251					1,395	1,356
732	Contractual Services - Accounting	14,075						
733	Contractual Services - Legal	1,438						
734	Contractual Services - Mgt. Fees	120,360						
735	Contractual Services - Testing	11,767						11,767
736	Contractual Services - Other	28						
741	Rental of Building/Real Property	29,078					24,000	
742	Rental of Equipment	0						
750	Transportation Expenses	23,272	2,909	2,909	2,909	2,909	2,909	2,909
756	Insurance - Vehicle	35,888	4,486	4,486	4,486	4,486	4,486	4,486
757	Insurance - General Liability	20,288	2,536	2,536	2,536	2,536	2,536	2,536
758	Insurance - Workman's Comp.	7,584	948	948	948	948	948	948
759	Insurance - Other	1,368						
760	Advertising Expense	0						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	2,074						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	113,768	14,221	14,221	14,221	14,221	14,221	14,221
Total Wastewater Utility Expenses		\$ 1,282,412	\$ 115,953	\$ 93,741	\$ 135,945	\$ 93,741	\$ 341,341	\$ 106,864

YEAR OF REPORT
December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITIES INC

SYSTEM NAME / COUNTY :

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (f)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 59,121	\$ 59,121				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	9,520	9,520				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense	22,212	22,212				
715	Purchased Power						
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 Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses	14,221	14,221				
Total Wastewater Utility Expenses		\$ 121,492	\$ 273,335	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)
GROUP _____

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 Residential		1.0	4,524	4,524
5/8"	Displacement	1.0		0
3/4"	Displacement	1.5	101	152
1"	Displacement	2.5	17	43
1 1/2"	Displacement or Turbine	5.0	6	30
2"	Displacement, Compound or Turbine	8.0	5	40
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
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 Equivalents				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:

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

For wastewater only utilities:

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

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

NOTE: Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

$$159505000 / 4707 / 365 = 92.84$$

<p>YEAR OF REPORT December 31, 2018</p>
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UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

YEAR OF REPORT

December 31, 2018

UTILITY NAME: ROLLING OAKS UTILITES INC

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present number of ERCs* now being served 4653
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
6. 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? No
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.

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