

COUNTRY WALK UTILITIES, INC.FILED 12/19/2024
DOCUMENT NO. 10302-2024
FPSC - COMMISSION CLERK

December 19, 2024

Office of Commission Clerk
Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399

*Re: Application for Staff Assisted Rate Case (SARC) in Highlands County by
Country Walk Utilities, Inc.*

Dear Commission Clerk,

Country Walk Utilities, Inc. (Country Walk or Utility) submits its application for a staff assisted rate case (SARC) in Highlands County. In support of its application, Country Walk submits the following information.

Need for Rate Relief

Country Walk's last SARC was in Docket No. 20180021-WU, which was approved in PSC Order No. PSC-2018-0553-PAA-WU, issued November 19, 2018. Country Walk also completed a limited alternative rate increase (LARI) in Docket No. 20210182-WU, which was approved in PSC Order No. PSC-2022-0141-PAA-WU, issued April 12, 2022.

Since that time the Operating Expenses have increased by 15%. In addition, Country Walk has expended over \$21,000 in capital improvements, with the majority of that directly related to water treatment including converting to chloramines to address water quality. The net operating income has decreased by approximately 60%, from \$7,886 in 2021 to \$3,171 for the trailing twelve months (TTM) through October 2024 (test year requested).

Country Walk is requesting a test year ending October 31, 2024, and an increase in revenue requirement of \$10,047, or a 17.01% in order to cover the operating costs and allow for a fair and equitable rate of return on its investment.

Rate Structure

Due to the highly seasonality of its customer base, the Utility is requesting a rate design where sixty percent (60%) of the revenue requirement be recovered through the base facility charge. In the last SARC, the Commission approved a rate design where 45% of the revenue requirement was recovered through the base facility charge. This rate design makes it difficult for the Utility to cover O&M costs through the period when there is low occupancy. In addition, the average residential customer usage during the test year requested is approximately 2,000 gallons per month.

Country Walk will submit its required filing fee separately once this request has been docketed.

Country Walk Utilities, Inc.
Application for Staff Assisted Rate Case

Respectfully Submitted,

A handwritten signature in blue ink, consisting of several loops and a long horizontal stroke extending to the right.

Troy Rendell
Vice President
Investor Owned Utilities
//For Country Walk Utilities, Inc.

FLORIDA PUBLIC SERVICE COMMISSION

APPLICATION FOR A STAFF ASSISTED RATE CASE

I. GENERAL DATA

A

Name of Utility: **Country Walk Utility Companies, Inc.**

B

Address: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

1. Telephone Nos.: **(727) 848- 8292**

2. County: **Highlands**

Nearest City: **Lake Placid, FL**

3. General Area Served: **Country Walk**

C

Authority: **See Order No. PSC-14-0495-PAA-WU, issued September 17, 2014**

1. Water Certificate No. **579-W**

Date Received: **September 17, 2014**

2. Wastewater Certificate No. **N/A**

Date Received: **N/A**

3. Date Utility Started Operations: Water: **1987**

Wastewater: **N/A**

D

How System Was Acquired: **Purchased from Holmes Utilities, Inc.**

If utility was purchased, give date **September 4, 2013**

Amount Paid \$ **\$5,500**

1. Name of Seller: **Holmes Utilities, Inc.**

2. Was seller affiliated with present owners? Yes No

3. Did you purchase: Stock or assets only

E

Type of Legal Entity:

Corporation Partnership Sole Proprietorship

F

Ownership & Officers:

	Name	Title	Percent Ownership
1.	Gary Deremer	President	100%
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____

G
. List of Associated Companies and Addresses:

U.S. Water Services Corporation
4939 Cross Bayou Blvd.
New Port Richey, FL 34652

H
. If you have retained an attorney and/or a consultant to represent the utility for this application, furnish the name(s) and address(es):

Name:
Troy Rendell, U.S. Water Services Corporation

Address:
4939 Cross Bayou Blvd.
New Port Richey, FL 34652

II
ACCOUNTING DATA

A
. Outside Accountant

1. Name: **Larry Schalles**
2. Firm: **Schalles and Associates**
3. Address: **5320 Main St., New Port Richey, FL 34652**
4. Telephone: **(727) 847-2277**

B
. Individual To Contact On Accounting Matters:

1. Name: **Troy Rendell, Vice President, U.S. Water Services Corp.**
2. Telephone: **(727) 848- 8292 ext. 245**

C
. Location of Books and Records: **4939 Cross Bayou Blvd., New Port Richey, FL 34652**

D
. Have you filed an Annual Report with the Commission? Yes No

Date Last Filed: **2023**

E
. Has your latest Regulatory Assessment Fee Payment been made?
(January 30 or July 30 whichever is applicable) Jan 30 July 30

F. Basic Rate Base Data: (Most recent two years)

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Proposed</u> <u>Test Year</u> <u>10/31/2024</u>
1. <u>Water:</u>		
Cost of Plant In Service	<u>\$256,449</u>	<u>\$ 259,236</u>
Less Accumulated Depreciation	<u>(111,698)</u>	<u>(120,685)</u>
Less Contributed Plant	<u>(24,200)</u>	<u>(24,200)</u>
Plus Accumulated Amortization – CIAC	<u>24,200</u>	<u>24,200</u>
Net Owner's Investment	<u>\$ 144,751</u>	<u>\$138,551</u>

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Proposed</u> <u>Test Year</u>
2. <u>Wastewater:</u>		
Cost of Plant In Service	N/A	N/A
Less Accumulated Depreciation		
Less Contributed Plant		
Plus Accumulated Amotrization - CIAC		
Net Owner's Investment	\$	

G. Basic Income Statement: *(Most recent two years)*

	<u>Year Ending</u> <u>12/31/2023</u>	<u>Proposed</u> <u>Test Year</u> <u>10/31/2024</u>
1. <u>Water:</u>		
Revenues (By Class)		
a. Residential	\$ 61,574	\$57,524
b. Commercial	722	552
c. Other	908	976
Total Operating Revenues:	\$ 63,204	\$ 59,052
Less Expenses:		
a. Salaries & Wages - Employees	0	0
b. Salaries & Wages - Officers, Directors, & Majority Stockholders	2,750	2,750
c. Employee Pensions & Benefits	0	0
d. Purchased Water	0	0
e. Purchased Power	1,412	1,187
f. Fuel for Power Production	0	0
g. Chemicals	1,775	2,329
h. Contractual Services – Testing	0	905
i. Contractual Services - Professional	27,152	28,097
j. Contractual Services - Legal	300	300
k. Contractual Services – Accounting	500	525
l. Materials and Supplies	0	0
m. Rental of Real Estate	0	0
n. Office Supplies	0	0
o. Insurance Expense	1,564	1,630
p. Regulatory Commission Expense	250	250
q. Bad Debt Expense	97	226
r. Miscellaneous Expense	250	250

s. Depreciation Expense	11,362	12,053
t. CIAC Amortization Expense	(843)	0
u. Property Taxes	1,784	\$ 269.94
v. Other Taxes - RAFs	2,844	1,413
w. Amortization - Other	1,449	1,269
Operating Income (Loss)	10,495	\$ 3,171
	Year Ending	Proposed
	12/31/2016	Test Year
2. <u>Wastewater</u>		
Revenues (By Class):	\$	\$
a. Residential	N/A	N/A
b. Commercial		
c.		
Total Operating Revenues:	\$	\$
Less Expenses:		
a. Salaries & Wages - Employees		
b. Salaries & Wages - Officers, Directors, & Majority Stockholders		
c. Employee Pensions & Benefits		
d. Purchased Wastewater Treatment		
e. Sludge Removal Expense		
f. Purchased Power		
g. Fuel for Power Production		
h. Chemicals		
i. Materials & Supplies		
j. Contractual Services - Professional		
k. Contractual Services - Accounting		
Contractual Services - Legal		
Rents		
Insurance Expense		
l. Regulatory Commission Expense		
m. Bad Debt Expense		
n. Miscellaneous Expense		
o. Depreciation Expense		
p. Amortization CIAC		
q. Property Taxes		
r. Other Taxes		
s. Income Taxes		
Operating Income (Loss)		

H. Outstanding Debt:

	Creditor	Date Borrowed	Balance Due	Interest Rate	Expiration Date
1.	N/A				
2.					
3.					
4.					

I. Indicate Type of Tax Return Filed:

- Form 1120 -Corporation
- Form 1120S -Subchapter S Corporation
- Form 1065 - Partnership
- Form 1040 - Schedule C - Individual (Proprietorship)

III

ENGINEERING DATA

A. Outside Engineering Consultant:

- 1. Name: **N/A**
- 2. Firm:
- 3. Address:
- 4. Telephone: ()

B. Individual to contact on engineering matters:

- 1. Name: **Troy Rendell, Manager of Regulated Utilities, U.S. Water Service Corp.**
- 2. Telephone: **(727) 848- 8292 ext. 245**

C. Is the utility under citation by the Department of Environmental Protection (DEP) or County Health Department?

Yes

If yes, explain: **Maximum Contaminant Level (MCL) violations for TTHMS and HAA5S based upon rolling annual average**

D. List any known service deficiencies and steps taken to remedy problems: **Country Walk installed forced draft aeration treatment for hydrogen sulfide removal from the well. Country Walk Utilities has completed the approved construction as of September 29, 2017 to ultimately reduce the levels of TTHMs and HAA5s to meet Standards.**

E. Name of plant operator(s) and DEP operator certificate number(s) held:

Sharon Purviance - U.S. Water Services Corporation

F. Is the utility serving customers outside of its certificated area? **No**

If yes, explain: **N/A**

G. Wastewater:

- 1. Gallons per day capacity of treatment facilities:
 - a. Existing: **N/A**
 - b. Under Construction: **N/A**
 - c. Proposed: **N/A**
- 2. Type and make of present treatment facilities: **N/A**

3. Approximate average daily flow of treatment plant effluent:

4. Approximate length of wastewater mains:

Size (diameter):					
Linear feet:					

5. Number of manholes:

6. Number of lift stations:

7. How do you measure treatment plant effluent?

8. Is the treatment plant effluent chlorinated? Yes No

If yes, what is the normal dosage rate?

9. Tap in fees – Wastewater: \$ 0

10. Service availability fees – Wastewater: \$

11. Note DEP Treatment Plant Certificate Number and date of expiration:

Number Expiration Date:

12. Total gallons treated during most recent twelve months:

13. Wastewater treatment purchased during most recent twelve months:

H. Water: PWS ID No. 628-4114

1. Gallons per day capacity of treatment facilities:

a. Existing: **106,000** b. Under Construction : **n/a** c. Proposed: **n/a**

2. Type of treatment: **Disinfection and Forced Draft Aeration**

3. Approximate average daily flow of treated water: **6,184 gpd**

4. Source of water supply: **Ground Water**

5. Types of chemicals used and their normal dosage rates: **Sodium Hypochlorite/Sulfuric Acid**

6. Number of wells in service: 1

Total capacity in gallons per minute (gpm): gpm

Diameter/Depth:	5" / 483		
Motor horsepower:	5		
Pump capacity (gpm):	80		

7. Reservoirs and/or hydropneumatic tanks:

Description:	Hydro Pneumatic	Ground	
Capacity:	5,000	5,000	

8. High service pumping:

Motor horsepower:	3 hsp			
Pump capacity (gpm):				

9. How do you measure treatment plant production? Well Meter

10. Approximate feet of water mains:

Size (diameter):	2"	4"		
Linear feet:	3,815 lf	1,802		

11. Note any fire flow requirements and imposing government agency: Highlands County
750 gpm

12. Number of fire hydrants in service: 0 – N/A

13. Do you have a meter change out program? No Yes

14. Meter installation or tap in fees - Water \$ 100.00

15. Service availability fees - Water \$ 150.00

16. Has the existing treatment facility been approved by DEP? No Yes

17. Total gallons pumped during most recent twelve months: 2,257,000

18. Total gallons sold during most recent twelve months: 1,977,000

19. Gallons unaccounted for during most recent twelve months: (71,200)= -3.14%

20. Gallons purchased during most recent twelve months: N/A

IV. RATE DATA

A. Individual to contact on tariff matters:

1. Name: Troy Rendell
2. Telephone Number: (727) 848- 8292 ext. 245

B. Schedule of present rates: (Attach additional sheets if more space is needed)

1. Water:

- a. Residential Water

BFC - \$33.05
Gallonge Charge –
0 – 3,000 - \$14.81
Over 3,000 - \$26.92
BFC - \$33.05
Gallonge Charge - \$17.22
- b. General Service
- c. Special Contract
- d. Other - Specify

2. Wastewater:

- a. Residential Wastewater
- b. General Service
- c. Special Contract
- d. Other - Specify

C. Number of Customers: (Most recent two years)

1. Water Metered **2023** **Test Year** _____

a. Residential	<u>70</u>	<u>69</u>
b. General Service	<u>1</u>	<u>1</u>
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
2. Water Unmetered	<u>2023</u>	<u>Test Year</u>
a. Residential	<u>0</u>	
b. General Service	<u>0</u>	
c. Special Contract	<u>0</u>	
d. Other - Specify	<u>0</u>	
3. Wastewater	<u>2023</u>	<u>Test Year</u>
a. Residential		
b. General Service		
c. Special Contract		
d. Other - Specify		

V. AFFIRMATION

I, **Troy Rendell** the undersigned owner, officer, or partner of the above named public utility, doing business in the State of Florida and subject to the control and jurisdiction of the Florida Public Service Commission, certify that the statements set forth herein are true and correct to the best of my information, knowledge, and belief.

Signed _____

Title Vice President

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.

Country Walk Utilities, Inc.
Schedule of Water Rate Base
Test Year Ended 10/31/2024

Schedule No. 1-A
Docket No. 2024XXXX-WU

Description	Average Test Year Per Utility	Adjustments	Average Adjusted Test Year
1 Plant in Service	\$257,741	\$0	\$257,741
2 Land and Land Rights	1,495	0	1,495
3 Non-used and Useful Components	0	0	0
4 Accumulated Depreciation	-120,685	0	-120,685
5 CIAC	-24,200	0	-24,200
6 Amortization of CIAC	24,200	0	24,200
7 Acquisition Adjustment	-20,064	0	-20,064
8 Amortization of Acquisition Adjust	20,064	0	20,064
9 Working Capital Allowance	<u>4,806</u>	<u>22</u>	<u>4,828</u>
10 Rate Base	<u>\$143,357</u>	<u>\$22</u>	<u>\$143,379</u>

Country Walk Utilities, Inc.
 Adjustments to Rate Base
 Test Year Ended 06/30/16

Schedule No. 1-B
 Docket No. 2024XXX-WU

Explanation	Water	Wastewater
<u>Plant In Service</u>		
1		\$0
2	\$0	
3	\$0	
4	\$0	
Total	<u>\$0</u>	<u>\$0</u>
<u>Land</u>		
Total	<u>\$0</u>	<u>\$0</u>
<u>Non-used and Useful</u>		
All components are 100% Used and Useful		
	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Depreciation</u>		
1		\$0
2	0	\$0
3	\$0	\$0
4	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>CIAC</u>		
1	\$0	\$0
2	\$0	\$0
3	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of CIAC</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Accumulated Amortization of Neg Acquisition Adjustment</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Working Capital</u>		
	\$22	#REF!

Country Walk Utilities, Inc.
 Capital Structure
 Test Year Ended 10/31/2024

Schedule No. 2
 Docket No. 2024XXXX-WU

Description	Total Capital	Specific Adjustments	Subtotal Adjusted Capital	Prorata Adjustments	Capital Reconciled to Rate Base	Ratio	Cost Rate	Weighted Cost
Per Utility								
11 Long-term Debt	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%	0.00%
12 Short-term Debt	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
13 Preferred Stock	0	0	\$0	\$0	0	0.00%	0.00%	0.00%
14 Common Equity	193,866	0	\$193,866	-\$52,153	141,713	98.84%	8.68%	8.58%
15 Customer Deposits	2,280	0	\$2,280	-\$613	1,667	1.16%	2.00%	0.02%
16 Deferred Income Taxes	<u>0</u>	<u>0</u>	<u>\$0</u>	\$0	<u>0</u>	<u>0.00%</u>	0.00%	<u>0.00%</u>
20 Total Capital	<u>\$196,146</u>	<u>\$0</u>	<u>\$196,146</u>	<u>-\$52,766</u>	<u>\$143,379</u>	<u>100.00%</u>		<u>8.60%</u>

	<u>LOW</u>	<u>HIGH</u>
RETURN ON EQUITY	<u>7.68%</u>	<u>9.68%</u>
OVERALL RATE OF RETURN	<u>7.61%</u>	<u>9.59%</u>

Country Walk Utilities, Inc.
Statement of Water Operations
Test Year Ended 10/31/2024

Schedule No. 3-A
Docket No. 2024XXXX-WU

Description	Test Year Per Utility	Adjustments	Adjusted Test Year	Revenue Increase	Revenue Requirement
1 Operating Revenues:	<u>\$59,052</u>	<u>\$0</u>	<u>\$59,052</u>	<u>\$10,047</u> 17.01%	<u>\$69,099</u>
Operating Expenses					
2 Operation & Maintenance	38,449	177	38,626	0	38,626
3 Depreciation	12,053	127	12,180	0	12,180
4 Amortization - Other	1,438	0	1,438		1,438
5 Amortization - Acquis Adjust	-127	127	0	0	0
6 Taxes Other Than Income	4,071	0	4,071	452	4,523
7 Income Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
8 Total Operating Expense	<u>55,883</u>	<u>431</u>	<u>56,314</u>	<u>452</u>	<u>56,766</u>
9 Operating Income	<u>\$3,169</u>	<u>-\$431</u>	<u>\$2,738</u>	<u>\$9,595</u>	<u>\$12,333</u>
10 Rate Base	<u>\$143,357</u>		<u>\$143,379</u>		<u>\$143,379</u>
11 Rate of Return	<u>2.21%</u>		<u>1.91%</u>		<u>8.60%</u>

Country Walk Utilities, Inc.
 Adjustment to Operating Income
 Test Year Ended 06/30/16

Schedule 3-B
 Docket No. 2024XXXX-WU
 REVISED

Explanation	Water	Wastewater
<u>Operating Revenues</u>		
1	\$0	\$0
2	<u>\$0</u>	<u>\$0</u>
Total	<u>\$0</u>	<u>\$0</u>
<u>Operation and Maintenance Expense</u>		
1 Remove previous Rate Case Amortization	(\$250)	
2	\$0	
3 New Rate Case Expense Amortization	\$427	\$0
4 Total	<u>\$177</u>	<u>\$0</u>
<u>Amortization Expense</u>		
1 Remove Acquisition Adjustment - Fully Amortized	\$127	\$0
2	0	\$0
3 Total	<u>\$127</u>	<u>\$0</u>
<u>Taxes Other Than Income</u>		
4 To reflect appropriate RAFs test year revenues	(\$0)	\$0
Total	<u>(\$0)</u>	<u>\$0</u>
Additional Pro Forma Adjustments		
<u>Operation and Maintenance Expense</u>		
5 Bad Debt Expense on Revenue Increase (2%)	\$0	\$0
<u>TAXES OTHER THAN INCOME TAX</u>		
6 RAF on Revenue Adjustment @ 4.5%	<u>\$452</u>	<u>\$0</u>

Country Walk Utilities, Inc.
O&M EXPENSES-WATER
Test Year Ended 10/31/2024

Docket No. 2024XXXX-WU

ACCT NO.	ACCOUNT TITLE	UTILITY		ADJUSTED TEST YEAR
		ADJUSTED TEST YEAR	ADJUSTMENTS	
601	SALARIES AND WAGES - EMPLOYEES	\$0	\$0	\$0
603	SALARIES: OFFICERS, DIRECTORS, ETC.	2,750	0	2,750
604	EMPLOYEE PENSIONS AND BENEFITS	0	0	0
610	PURCHASED WATER	0	0	0
615	PURCHASED POWER	1,187	0	1,187
616	FUEL FOR POWER PRODUCTION	0	0	0
618	CHEMICALS	2,329	0	2,329
620	MATERIALS AND SUPPLIES	0	0	0
631	CONTRACTUAL SERVICES -ENGR.	0	0	0
632	CONTRACTUAL SERVICES - ACCT.	525	0	525
633	CONTRACTUAL SERVICES - LEGAL	300	0	300
634	CONTRACTUAL SERVICES - MGMT. FEES	0	0	0
635	CONTRACTUAL SERVICES - OTHER	905	0	905
636	CONTRACTUAL SERVICES - OPERATIONS	28,097	-250	27,847
641	RENTAL OF BUILDING/REAL PROPERTY	0	0	0
642	RENTAL OF EQUIPMENT	0	0	0
650	TRANSPORTATION EXPENSES	0	0	0
656	INSURANCE-VEHICLE	0	0	0
657	INSURANCE-GENERAL LIABILITY	1,630	0	1,630
658	INSURANCE-WORKMAN'S COMP.	0	0	0
659	INSURANCE-OTHER	0	0	0
660	ADVERTISING EXPENSE	0	0	0
665	AMORT. OF RATE CASE EXPENSE	250	177	427
667	REGULATORY COMM. EXPENSES - OTHER	0	0	0
670	BAD DEBT EXPENSE	226	0	226
675	MISCELLANEOUS EXPENSES	<u>250</u>	<u>0</u>	250
	TOTAL OPERATION AND MAINTENANCE	<u>\$38,449</u>	<u>-\$73</u>	<u>\$38,376</u>

Analysis of Rate Case Expense

Florida Public Service Commission

Country Walk Utilities, Inc.
Docket No. 2024XXXX-WU
 Test Year Ended 10/31/2024

Schedule: RCE
 Page: 1 of 1

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a breakdown of the total by persons assisting in the application, including the hours billed, the hourly rate, and a detailed list of services provided. Also provide the amortization and its allocation, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate	(4) Total Est of Firm's Charges	(5) Type of Service Rendered	(6) Comments	(7) Hours
1	<u>Legal</u>						
2	N/A						
3	Sub-Total Legal			0	Legal		
4							
5							
6	<u>Other</u>						
7	Customer Notice -	Rendell		\$ 104.30	Notices - printing & mailing	PSC Rule - past Commission practice	
8	Customer Meeting			\$ 104.30	Notices - printing & mailing	PSC Rule - past Commission practice	
9	Customer Notice - Final Rates	Rendell		\$ 250.00	Attend Customer Meeting	Customer Meeting - Lodging, Mileage & Meals	
10	Travel - Customer Meeting	Rendell		\$ 1,000.00	Filing Fee	PSC Rule	
11	Filing Fee	Rendell		\$ 250.00	Attend PAA Agenda	PAA Agenda - Lodging, Mileage & Meals	
12	Sub-Total Other			1,709			
13	Total Estimate Through PAA [X] or Commission Hearing [1,709			
14	Allocation to this Rate Group:						
15		Water	Water	Sewer	Sewer		
16		Allocation %	Amount	Allocation %	Amount		
17	Allocated Total	100.00%	1,709	0.00%	0		
18	Amortization of Rate Case Expense:						
19	Amortization Period in Years:		4		4		
20	Amortization Amount per year		427		0		
21	Deferred Rate Case Expense (for CWC on A-3)						
22	=(Allocated Total less first year amortization)/2		641		0		
23							
24	Method of Allocation Between Systems (Provide Calculation):						
25	Note: Allocation is by # of customers of the systems in this rate case filing						

WATER	UTILITY		UTILITY		ADJUSTED	REVENUE	REVENUE
	TEST	ADJUSTMENTS	ADJUSTED	ADJUSTMENTS			
	YEAR		TEST YEAR		TEST YEAR		
TANGIBLE	\$1,293	\$0	\$1,293	\$0	\$1,293		\$1,293
REAL ESTATE	121	0	121	0	121		121
REGULATORY ASSESSMENT FEES	2,657	0	2,657	0	2,657	452	3,109
OTHER	0	0	0	0	0		0
TOTAL	\$4,071	\$0	\$4,071	\$0	\$4,071	\$452	\$4,523

Test Year RAF 2,657
 Utility Adj Rev 2657.34045
 Adjustment -0.00045

WASTEWATER	UTILITY		UTILITY		ADJUSTED	REVENUE	REVENUE
	TEST	ADJUSTMENTS	ADJUSTED	ADJUSTMENTS			
	YEAR		TEST YEAR		TEST YEAR		
PERSONAL PROPERTY	\$0	\$0	\$0	\$0	\$0		\$0
PAYROLL	0	0	0	0	0		0
REGULATORY ASSESSMENT FEES	0	#REF!	#REF!	0	#REF!	#REF!	#REF!
OTHER	0	0	0	0	0		0
TOTAL	\$0	#REF!	#REF!	\$0	#REF!	#REF!	#REF!

Test Year RAF 0
 Utility Adj Rev #REF!
 Adjustment #REF!

Country Walk Utilities, Inc.
FACTORED ERCs & GALLONS - WATER
 Test Year Ended 10/31/2024
 (METER EQUIVALENT FACTORS BELOW)

Docket No. 2024XXXX-WU

<u>METER SIZE</u>	<u>ERC</u>	<u>NUMBER OF BILLS</u>	<u>FACTORED ERCs</u>	<u>GALLONS (000s)</u>
<u>RESIDENTIAL</u>				
5/8 x 3/4"	1.0	826	826	1,963
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
TOTAL RESIDENTIAL		<u>826</u>	<u>826</u>	<u>1,963</u>
<u>GENERAL SERVICE</u>				
5/8"x3/4"	1.0	12	12	14
3/4"	1.5	0	0	0
1"	2.5	0	0	0
1-1/2"	5.0	0	0	0
2"	8.0	0	0	0
3" COMPOUND	16.0	0	0	0
4" COMPOUND	25.0	0	0	0
6" COMPOUND	50.0	0	0	0
8" COMPOUND	80.0	0	0	0
10" COMPOUND	115.0	0	0	0
TOTAL GENERAL SERVICE		<u>12</u>	<u>12</u>	<u>14</u>
<u>PRIVATE FIRE PROTECTION</u>				
2"	0.7	0	0	0
3" COMPOUND	1.3	0	0	0
4" COMPOUND	2.1	0	0	0
6" COMPOUND	4.2	0	0	0
8" COMPOUND	6.7	0	0	0
TOTAL PRIVATE FIRE PROTECTION		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL WATER		<u>838</u>	<u>838</u>	<u>1,977</u>

**Country Walk Utilities, Inc.
Water Monthly Service Rates
Test Year Ended 10/31/2024**

**Schedule No. 4-A
Docket No. 2024XXXX-WU**

	Rates Prior to Filing	Utility Requested Final	4-year Rate Reduction
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Residential Service (RS)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$33.05	\$48.60	\$0.19
3/4"	\$49.58	\$72.89	\$0.28
1"	\$82.63	\$121.49	\$0.47
1-1/2"	\$165.25	\$242.98	\$0.94
2"	\$264.40	\$388.77	\$1.50
3"	\$528.80	\$777.54	\$3.00
4"	\$826.25	\$1,214.91	\$4.69
6"	\$1,652.50	\$2,429.82	\$9.39

Residential & Irrigation Gallonage Charge:

per 1,000 Gallons

0 - 4,000	\$14.81	\$12.30	\$0.05
Over 4,000 gallons	\$26.92	\$18.44	\$0.07

General Service (GS), Commercial Irrigation (CI)

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$33.05	\$48.60	\$0.19
3/4"	\$49.58	\$72.89	\$0.28
1"	\$82.63	\$121.49	\$0.47
1-1/2"	\$165.25	\$242.98	\$0.94
2"	\$264.40	\$388.77	\$1.50
3"	\$528.80	\$777.54	\$3.00
4"	\$826.25	\$1,214.91	\$4.69
6"	\$1,652.50	\$2,429.82	\$9.39

Gallonage Charge, per 1,000 Gallons	\$17.22	\$13.73	\$0.05
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Private Fire Protection

Base Facility Charge by Meter Size:

2"	\$0.00	\$32.40	\$0.13
3"	\$0.00	\$64.80	\$0.25
4"	\$0.00	\$101.24	\$0.39
6"	\$0.00	\$202.49	\$0.78

Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$77.48	\$85.50
5,000 Gallons	\$107.10	\$110.10
10,000 Gallons	\$205.37	\$183.88

Revenue Schedule at Present and Proposed Rates

Florida Public Service Commission

Country Walk Utilities, Inc.
 Docket No. 2024XXXX-WU
 Test Year Ended 10/31/2024
 Water [X] or Sewer []

Schedule: E-1w
 Page: 1 of 1
 Preparer: WT Rendell

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

Line No.	(1) Class/Meter Size	(2) Test Year Bills	(3) TY Cons in 1,000 gal	(4) Test Year Rate	(5) Test Year Revenue	(6) Adjusted Bills	(7) Adjusted Cons	(8) Rate Prior to Filing	(9) Revenue at Rate Prior	(10) ProForma Block Cons	(11) Repressed Block Cons	(12) Proposed Rate/W/Rpsr	(13) Revenue at Rpsn Rates
1	Residential												
2	5/8" X 3/4"	826		33.05	27,299	826		33.05	27,299			48.60	31,233
3	3/4"	0		49.58	0	0		49.58	0			72.89	0
4	1"	0		82.63	0	0		82.63	0			121.49	0
5	1-1/2"	0		165.25	0	0		165.25	0			242.98	0
6	2"	0		264.40	0	0		264.40	0			388.77	0
7	3"	0		528.80	0	0		528.80	0			777.54	0
8	4"	0		826.25	0	0		826.25	0			1,214.91	0
9	Gallonge Charge, per 1,000 gallons												
10	0 - 3,000 gallons		1,505	14.81	22,289	0	1,505	14.81	22,289	0	1,505	12.30	26,597
11	Over 3,000 gallons		458	26.92	12,329	0	458	26.92	12,329	0	458	18.44	155
12					0		0		0		0		0
13	Total Residential	826	1,963		61,918	826	1,963		61,918	0	1,963		57,986
14	Average Bill				74.96				74.96				70.20
15													
16	General Service												
17	5/8" X 3/4"	12	0	33.05	397	12		33.05	397			48.60	449
18	3/4"	0		49.58	0	0		49.58	0			72.89	0
19	1"	0		82.63	0	0		82.63	0			121.49	0
20	1-1/2"	0		165.25	0	0		165.25	0			242.98	0
21	2"	0		264.40	0	0		264.40	0			388.77	0
22	3"	0		528.80	0	0		528.80	0			777.54	0
23	4"	0		826.25	0	0		826.25	0			1,214.91	0
24	6"	0		1,652.50	0	0		1,652.50	0			2,429.82	0
25	8"	0		-	0	0		-	0			3,887.71	0
26	Gallonge		14	17.22	241		14	3.80	53	14	14	13.73	228
27	Total General Serv	12	14		638	12	14		450	14	14		678
28	Average Bill				26.73				22.78				56.48
29	Subtot Billed Rev	838	1,977		62,555	838	1,977		62,368	14	1,977		58,664
30	Unbilled Revenues				0				0				-
31	Guaranteed Revenues				0				0				0
32	Misc. Service Charge				976				976				976
33	Adjustments to Customers				0				0				0
34	Tot Billed Rev				63,532				63,344				59,640
35	Booked Revenue per GL				59,052				59,052				59,052
36	Difference - Index				4,480	7.6%			4,292	7.3%			4,292

		Test Year	Source	BFC	Usage	BFC	Usage
		Adjusted		%	%	Amt	Amt
O & M							
601	SALARIES AND WAGES - EMPLOYEES	-	B-5	50%	50%	-	-
603	SALARIES: OFFICERS, DIRECTORS, ETC.	2,750	B-5	50%	50%	1,375	1,375
604	EMPLOYEE PENSIONS AND BENEFITS	-	B-5	50%	50%	-	-
610	PURCHASED WATER	-	B-5	0%	100%	-	-
615	PURCHASED POWER	1,187	B-5	0%	100%	-	1,187
616	FUEL FOR POWER PRODUCTION	-	B-5	0%	100%	-	-
618	CHEMICALS	2,329	B-5	0%	100%	-	2,329
620	MATERIALS AND SUPPLIES	-	B-5	0%	100%	-	-
631	CONTRACTUAL SERVICES -ENGR.	-	B-5	50%	50%	-	-
632	CONTRACTUAL SERVICES - ACCT.	525	B-5	50%	50%	263	263
633	CONTRACTUAL SERVICES - LEGAL	300	B-5	50%	50%	150	150
634	CONTRACTUAL SERVICES - MGMT. FEES	-	B-5	50%	50%	-	-
635	CONTRACTUAL SERVICES - OTHER	905	B-5	50%	50%	453	453
636	CONTRACTUAL SERVICES - OPERATIONS	27,847	B-5	100%	0%	27,847	-
641	RENTAL OF BUILDING/REAL PROPERTY	-	B-5	100%	0%	-	-
642	RENTAL OF EQUIPMENT	-	B-5	50%	50%	-	-
650	TRANSPORTATION EXPENSES	-	B-5	100%	0%	-	-
656	INSURANCE-VEHICLE	-	B-5	100%	0%	-	-
657	INSURANCE-GENERAL LIABILITY	1,630	B-5	100%	0%	1,630	-
658	INSURANCE-WORKMAN'S COMP.	-	B-5	100%	0%	-	-
659	INSURANCE-OTHER	-	B-5	50%	50%	-	-
660	ADVERTISING EXPENSE	-	B-5	50%	50%	-	-
666	AMORT. OF RATE CASE EXPENSE	427	B-5	50%	50%	214	214
667	REGULATORY COMM. EXPENSES - OTHE	-	B-5, B-1	50%	50%	-	-
670	BAD DEBT EXPENSE	226	B-5	50%	50%	113	113
675	MISCELLANEOUS EXPENSES	250					
	Total Water O&M	38,376	Summed			32,043	6,083
Depreciation & Amort							
403	Depreciation (Used & Useful)	12,180	B-13	100%	0%	12,180	-
	Less: Amort of CIAC	1,438	B-13	100%	0%	1,438	-
	Amort of Other	-	B-1	50%	50%	-	-
	Total Depr & Amort	13,618				13,618	0
Taxes Other Than Income Tax							
	RAF	3,109	B-15	88%	12%	2,734	376
	Payroll	121	B-15	100%	0%	121	-
	Property	1,293	B-15	100%	0%	1,293	-
	Other	-	B-15	100%	0%	-	-
	Total Taxes Other than ...	4,523				4,147	376
Income Tax							
	Fed, State	-	B-1	88%	12%	-	-
Return On Investment							
		12,333	D-1	88%	12%	10,843	1,490
Total Revenue Requirement							
		68,849	B-1			60,651	7,948
Conservation Adjustment							
	Less: Misc Revenue	(976)	E-1w	100%	0%	(976)	-
Total Revenue for Rate Setting, Calc'd							
		67,873		88%	12%	59,675	7,948
PSC override %BFC from Cover Sheet-->							
	Total Revenue for Rate Setting Used Below	67,873		60%	40%	40,724	27,149

This section calculates the proposed rates

Class/Meter Size	Units	Factor	WghtdUnts	Chg/WgtUn	BFC	Expected
Total (Res, Gen Srvc, Irr)						
5/8" X 3/4"	838	1.00	838		48.60	40,727
3/4"	-	1.50	0		72.89	-
1"	-	2.50	0		121.49	-
1-1/2"	-	5.00	0		242.98	-
2"	-	8.00	0		388.77	-
3"	-	16.00	0		777.54	-
4"	-	25.00	0		1,214.91	-
6"	-	50.00	0		2,429.82	-
8"	-	80.00	0		3,887.71	-
10"	-	115.00	0		5,588.58	-
Fire Protection (= 1/12 of Commercial)		0.0833				
2"	-	0.67	0		32.40	-
3"	-	1.33	0		64.80	-
4"	-	2.08	0		101.24	-
6"	-	4.17	0		202.48	-
8"	-	6.67	0		323.98	-
10"	-	9.58	0		465.72	-
Total BFC	838		838	48.596		40,727

Calcs for **STANDALONE** rates w/o Repression, using **PROPOSED** rate block amounts

Gallage charge					Usage Chg	Expected
Total Usage	1,977	1.00	1,977	13.733	13.73	27,144
Gen'l Srvc only	14	1.00			13.73	192
Remainder to be recovered from Residential						26,952
Residential Only					Usage Chg	Expected
Block 1	1,505	1.00	1,505		12.30	18,512
Block 2	458	1.50	687		18.44	8,446
Block 3	-	2.00	0		24.59	-
Irrigation					Usage Chg	Expected
Block 1	-	1.00	0		12.30	-
Block 2	-	1.50	0		18.44	-
Block 3	-	2.00	0		24.59	-
Block 4	-	2.00	0		24.59	-
Total Usage	1,963		2,192	12.296		26,957
						27,149
						67,876
						976
						68,853