



Louisiana Public Service Commission

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cc: MV

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Deputy Undersecretary

September 22, 2025

LA PUBLIC SERVICE COMM  
SEP 22 2025 PM03:13

**VIA HAND DELIVERY**  
Louisiana Public Service Commission  
Records and Recordings  
602 N. Fifth Street  
Galvez Building, 12<sup>th</sup> Fl.  
Baton Rouge, LA 70802

***Re: Docket U-37565, Deepwoods Utilities, Inc., ex parte. In re: Application for an increase in water and wastewater rates.***

To whom it may concern:

Direct Testimony of Chassitty J. Williams in Support of the Staff Report and Recommendation on Behalf of the Louisiana Public Service Commission is enclosed for filing in the above-captioned matter. Please file the enclosed into the record of the above-captioned docket and provide a copy to the Administrative Hearings Division. If you have any questions regarding this filing, please do not hesitate to contact me.

Sincerely,

T. Paul Rachal (Bar Roll 40491)  
Staff Attorney  
Louisiana Public Service Commission  
Phone: (225) 342-9888  
Email: paul.rachal@la.gov

cc: Service List (via email)

**LOUISIANA PUBLIC SERVICE COMMISSION**

**DOCKET NO. U-37565**

**DEEPWOODS UTILITIES, INC.**

**EX PARTE.**

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*In re: Application for an increase in water and wastewater rates.*

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**TESTIMONY OF CHASSITTY J. WILLIAMS**

**IN SUPPORT OF THE**

**STAFF REPORT AND RECOMMENDATION**

**ON BEHALF OF THE**

**LOUISIANA PUBLIC SERVICE COMMISSION**

**September 22, 2025**

1 **Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.**

2 A. My name is Chassitty J. Williams. My business address is the Galvez Building, 12<sup>th</sup> Floor,  
3 602 North 5<sup>th</sup> Street, Baton Rouge, Louisiana, 70802.

4  
5 **Q. WHERE ARE YOU EMPLOYED AND IN WHAT CAPACITY?**

6 A. I am employed at the Louisiana Public Service Commission (“LPSC” or the  
7 “Commission”) as an Audit Supervisor. My position involves the examination, review,  
8 analysis, and evaluation of accounting records, reports, financial statements, and other  
9 documents of utilities under the jurisdiction of the LPSC.

10

11 **Q. PLEASE PROVIDE YOUR EDUCATIONAL AND PROFESSIONAL**  
12 **BACKGROUND.**

13 A. I graduated from Southern University with a Bachelor’s Degree in Accounting. I have  
14 attended and participated in an educational course focused on utility regulation presented  
15 by the National Association of Regulatory Utility Commissioners (NARUC), including  
16 rate school. I have been employed by the Louisiana Public Service Commission since  
17 December 2019.

18

19 **Q. HAVE YOU PREVIOUSLY TESTIFIED IN REGULATORY PROCEEDINGS**  
20 **REGARDING UTILITY RATES?**

21 A. Yes.

22

23 **Q. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?**

24 A. I am testifying on behalf of the LPSC Staff.

25

26 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

1 A. The purpose of my testimony is to provide an overview of my recommendation in this  
2 proceeding concerning the requested rate increase by Deepwoods Utilities, Inc.  
3 (“Deepwoods” or “Company”).  
4

5 **Q. PLEASE PROVIDE A BRIEF OVERVIEW OF THE COMPANY IN TERMS OF  
6 ITS SERVICE TERRITORY AND THE NUMBER OF CUSTOMERS IT SERVES.**

7 A. The Company is a for-profit regulated water and wastewater utility that is located in  
8 Keithville, Louisiana 71017. Deepwoods currently provides water and wastewater services  
9 to approximately 219 residential customers composed.  
10

11 **Q. WHEN DID THE COMPANY SUBMIT ITS APPLICATION REQUESTING AN  
12 INCREASE IN RATES?**

13 A. The Company filed its application requesting an increase in rates in on April 22, 2025.  
14

15 **Q. DID YOU REVIEW THE COMPANY’S APPLICATION?**

16 A. Yes. I reviewed the Company’s application and supporting documents. I also reviewed  
17 the Company’s responses to formal data request issued by LPSC Staff.

18 **Q. WHAT DID THE COMPANY REQUEST IN ITS APPLICATION?**

19 A. The Company requested increases in its monthly minimum metered water rates and an  
20 increase in wastewater rates. Deepwoods requested to increase their water and wastewater  
21 rates to the following;

1

DEEPWOODS UTILITIES, INC DOCKET # U-37565 COMPARISON OF PRESENT, REQUESTED, AND RECOMMENDED RATES RESIDENTIAL WATER AND WASTEWATER SERVICES FOR TEST YEAR DECEMBER 31, 2024				
	Present Rates	Proposed Rates	Proposed (\$) Increase	Proposed(%) Increase
Residential Water Base Rate (Includes 2,000 Gallons)	\$12.00	\$22.00	\$10.00	83%
Per additional 1,000 gallons	\$2.00	\$2.55	\$0.55	28%
Residential Wastewater Flat Rate	\$18.00	\$24.00	\$6.00	33%

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Along with the requested increase in each water and wastewater category, the Company requested to increase their per additional gallon usage rates. With the requested increase, the Company's revenues would increase approximately by \$42,048.

**Q. WHAT DID DEEPWOODS PROVIDE IN SUPPORT OF ITS REQUESTED INCREASE?**

A. Along with its application, Deepwoods provided financial information for the years ending December 31, 2024 and 2023, including Income Statements and Balance Sheets.

**Q. DID YOU PREPARE A REPORT AND RECOMMENDATION IN THIS MATTER?**

A. Yes, I prepared Staff's Report and Recommendation.

**Q. PLEASE SUMMARIZE YOUR RECOMMENDATION IN STAFF'S REPORT AND RECOMMENDATION.**

1 A. I recommend that the Commission authorizes a calculated return over operating and  
2 maintenance expense of 19.33% for the Company to allow Deepwoods an adequate margin  
3 of revenues over expenses to ensure sufficient cash flow. At Staff's recommended rates, a  
4 residential customer using an average of 7,000 gallons of water would experience and  
5 increase of \$8.00 or 67% for water service and \$5.00 or 28% for wastewater service on a  
6 customer's monthly bill.

7  
8 **Q. DO YOU BELIEVE STAFF'S RECOMMENDATION IS FAIR, REASONABLE,**  
9 **AND IN THE PUBLIC INTEREST?**

10 A. Yes, I do.

11  
12 **Q. DOES THIS CONCLUDE YOUR TESTIMONY**

13 A. Yes, it does.

14  
15  
16  
17  
18  
19  
20

BEFORE THE  
LOUISIANA PUBLIC SERVICE COMMISSION

DOCKET NO. U-37565

DEEPWOODS UTILITIES, INC.,  
EX PARTE

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*In re: Request for an Increase in water and wastewater rates.*

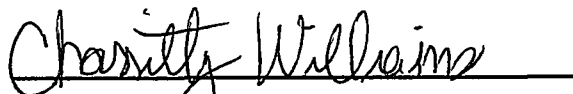
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AFFIDAVIT

STATE OF LOUISIANA

PARISH OF EAST BATON ROUGE

I, Chassitty Williams, auditor with the Louisiana Public Service Commission, being duly sworn, do hereby state that I have prepared and reviewed the above and foregoing Testimony and that the matters contained therein are true and accurate to the best of my knowledge, information, and belief. I do adopt the same as my sworn testimony in this proceeding.



Chassitty Williams  
Audit Supervisor  
Louisiana Public Service Commission

SWORN TO AND SUBSCRIBED before me this 19<sup>th</sup> day of September, 2025.



Paul Rachal  
Bar Roll No. 40491  
Notary ID. 196083  
My Commission Expires at Death  
Staff Attorney  
Louisiana Public Service Commission

# LOUISIANA PUBLIC SERVICE COMMISSION

**DOCKET NO. U-37565**

**DEEPWOODS UTILITIES, INC.**

**EX PARTE.**

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*In re: Application for an Increase in Water and Wastewater Rates.*

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## **STAFF REPORT AND RECOMMENDATION**

### ***Overview***

Deepwoods Utilities, Inc. (“Deepwoods” or the “Company”) is a regulated water and wastewater company that currently provides water and sewer service to approximately two hundred nineteen (219) residential customers in Caddo Parish. Deepwoods is a jurisdictional public utility domiciled in Keithville, Caddo Parish, Louisiana with a principal place of business located at 3680 Royale Place, Keithville, Louisiana 71017. Deepwoods is owned by Rupert Sepulvado.

On April 22, 2025, Deepwoods filed with the Louisiana Public Service Commission (“Commission”) its Application for an increase in water and wastewater rates (“Application”). The Company’s Application arose as a result of increasing cost of operating expenses and cash reserve to be able to repair or replace infrastructure that has risen substantially over the past three years. Notice of this Request was published in the Commission’s Official Bulletin #1348, dated April 25, 2025. No interventions were filed.

Commission Staff (“Staff”) reviewed the Company’s Application and accompanying exhibits, along with financial statements, other documentation, and responses to multiple Staff’s data requests. After discussion, Staff and Deepwoods agreed to a test year ending December 31, 2024. Based upon its analysis Staff prepared comparative exhibits regarding the Company’s request to increase rates and Staff’s recommended increase in rates.

Following its review, Staff agreed Deepwoods present rates were not sufficient enough to support the company’s operational and maintenance expenses. Staff’s analysis and review of the Company’s request is presented below:

### ***Company’s Request***

In its Application, Deepwoods explained the Financial Sustainability received from Louisiana Rural Water Association (“LRWA”) was below the 1.5 sustainability factor used. The Company received a financial sustainability rating of 0.75. However, Deepwoods expressed with their proposed rate increase the company’s financial sustainability would increase to above 1.5. Along with the financial sustainability factor, Deepwoods stated the company’s current rates are

insufficient and should be increased to meet the increased costs of all permissible company operations. The Company’s last increase in rates was authorized by the Commission in Order U-36121<sup>1</sup>.

Included in its Application, the Company presented a list of critical capital improvements maintained by the Company along with estimated costs as outlined below:

2 Wells (Replacement)	\$750,000.00
2 Wells (Rehab)	\$45,000.00
Well Pumps (Replacement)	\$10,000.00
Booster Pump Station (Replacement)	\$10,000.00
Chlorination Equipment (Replacement)	\$5,000.00
1 65k Gallon Storage Tank (Rehab)	\$250,000.00
1 20k Gallon Storage Tank (Rehab)	\$150,000.00
HD Tanks (Rehab)	\$20,000.00
2 Control Panels (Rehab)	\$10,000.00
Generator (Replacement)	\$60,000.00
Package Sewer Treatment Plant (Rehab)	\$50,000.00
Blowers (Replacement)	\$4,000.00
Lift Stations (Rehab)	\$60,000.00

The Company expressed they are not seeking the proposed rate increase to fund a specific capital improvement project, but rather to increase operating revenue to be able to repair and/or replace existing infrastructure according to nominal maintenance schedules. Included in Deepwoods application was an explanation stating the Company would like to build a cash reserve fund to cover cost of repair and replacement for existing infrastructure.

Currently the Company is operating at a net loss of \$11,078.00 with an  $r(O&M)^2$  of -9.41%. Due to the Company operating at a significant net loss the Company is seeking an increase in its metered water rates, per additional gallon rate and wastewater rates. Deepwoods proposed the following increase in the Company’s base rates for water and wastewater service:

<sup>1</sup> See Order U-36121 dated November 1, 2024, in Docket U-36121.

<sup>2</sup>  $r(O&M)$  is the authorized rate of return over operating and maintenance expense. This method provides the Company with sufficient cash flow to meet financial, operational, and regulatory obligations. LPSC routinely use this method for regulated utilities that are smaller in size and do not have large investments in plant or highly leveraged.

DEEPWOODS UTILITIES, INC				
DOCKET # U-37565				
COMPARISON OF PRESENT, REQUESTED, AND RECOMMENDED RATES				
RESIDENTIAL WATER AND WASTEWATER SERVICES FOR TEST YEAR DECEMBER 31, 2024				
	Present Rates	Proposed Rates	Proposed (\$) Increase	Proposed(%) Increase
Residential Water				
Base Rate (Includes 2,000 Gallons)	\$12.00	\$22.00	\$10.00	83%
Per additional 1,000 gallons	\$2.00	\$2.55	\$0.55	28%
Residential Wastewater				
Flat Rate	\$18.00	\$24.00	\$6.00	33%

***Staff's Review***

Staff reviewed the Company's submitted financials including balance sheet, income statement and annual reports. Staff used these financials to prepare exhibits to show the Company's requested rates and the financial impact it would produce for the Company. The Company's requested rates would produce an estimated revenue of \$148,675.21 and would allow the Company to receive an r(O&M) of 26.31%. Based on the Company's submitted financials, Deepwoods has an estimate of \$117,705.21 in operating expenses. Along with its financials the Company submitted supporting documentation to support their request for an increase in rates including water analysis and an affordability comparison.

Utilizing average monthly water consumption provided by the Company, Staff prepared exhibits to demonstrate the effect that the requested and recommended rate increase would have on customers' monthly bills. Deepwoods' residential customer uses an average of 7,000 gallons of water. If the requested rate increase is approved a residential customer who uses an average of 7,000 gallons of water would see an increase of \$10.00 or 83.33%. Deepwoods' has a flat rate for wastewater. Therefore, if the requested wastewater rate is approved all residential customers would see an increase of \$6.00 or 33.33% for wastewater services.

Staff reviewed the income statements for Deepwoods for the fiscal years ending December 31, 2023, and December 31, 2024. The income statement measures the Company's financial performance over a specific period of time by providing a summary of its revenues and expenses with both operating and non-operating activities. Staff prepared a Comparative Income Statement showing the increase or decrease in dollar amounts and percentage changes in the dollar amounts for two periods. See Exhibit C attached hereto. Staff used the data contained in the Comparative Statement to determine if there were any significant variances in the Company's individual revenue and expense accounts from the prior calendar year to the test year. Staff found several accounts that needed further explanation from the Company. There was an increase in the General Labor expense account for \$5,288.68 or 48.6%, Deepwoods provided a narrative stating the increase was due to field work performed on the utilities' infrastructure including water line

repairs, lift station servicing, meter reading, and maintenance or replacement of essential infrastructure. Other increases included were an increase of \$124.54 or 29.5% in Office Supplies and an increase of \$620.40 or 26.3% in Laboratory expenses. The Company provided detailed narratives to justify each increase associated with operating expenses.

Staff prepared an Adjusted Income Statement with one adjustment. See Exhibit C-2 attached hereto. The adjustment was for the removal of \$330.51 for non-operating revenue. The Company provided Staff with its General Ledger to verify the non-operating revenue in the Refund Bank Fee revenue account. With Staff's adjustments the Company was operating at a net loss of \$11,408.51. No other adjustments were made.

Along with a comparative income statement, Staff prepared a proforma income statement with Company's proforma adjustments. The proforma adjustments by the Company were made to the metered water revenue in the amount of \$42,048.00 to reflect the proposed increase in water and wastewater rates. Staff prepared a separate proforma income statement with Staff's adjustment of \$34,164.00 to reflect the recommend increase in water and wastewater rates.

Based on the 2024 income statement submitted by the Company, Deepwoods currently operates at an r(O&M) -9.41%. See Exhibit E attached hereto. This was calculated by dividing the gross profit before non-operating income of \$106,627.21 by the operating and maintenance expense of \$117,705.21. Staff's recommended rate increase would result in an r(O&M) of 19.33%. See Exhibit E attached hereto. Staff recommends the requested r(O&M) as it will allow reasonable return for the Company. The Commission has historically approved an operating ratio of 15% to 25%. Further, the rates that coincide with the 19.33% r(O&M) will provide Deepwoods with cash flows to meet its financial and operational obligations along with the Company's request to build a cash reserve to replace and repair current infrastructure.

## **REGULATORY COMPLAINTS**

### ***Louisiana Department of Environmental Quality ("LDEQ") Compliance Review***

Staff issued a memorandum to the LDEQ requesting any and all reports and compliance issues related to the Deepwoods wastewater systems. According to a letter dated June 2, 2025, issued by Rachel Davis in LDEQ's Water Permits Division, there were no compliance issues with the system.

### ***Louisiana Department of Health and Hospitals ("LDH") Compliance Review***

Staff issued a memorandum to the LDH requesting any and all reports and compliance issues related to the Deepwoods water systems. According to a letter dated June 6, 2025, issued by Caryn Benjamin in the Safe Drinking Water Program Division, the Company did not have any operational problems and was in compliance.

### ***Commission Compliance Review***

Staff verified that as of date of the filing of this Staff Report and Recommendation, Deepwoods has filed all quarterly inspection and supervision fee forms and has remitted payments

owed to the Louisiana Department of Revenue, as required by Louisiana Revised Statutes Section 45:1177. Staff further verified that, as of date of the filing of this Staff Report and Recommendation, Deepwoods has properly filed the annual report of its finances and operations, as required by the Commission's General Order No. 2, dated July 1, 1921, most recently amended by the Commission's General Order dated June 19, 2012, and pursuant to the Commission's General Order dated November 22, 2011.

### ***Conclusion***

Staff verified the Company's 2024 expenses accounts through its financial statements. Based on Staff's review of documentation provided by the Company in support of its Application and the analysis discussed above, Staff recommends that the Commission authorize a r(O&M) of 19.33% for the Company to allow Deepwoods an adequate margin of revenues over expenses to ensure sufficient cash flow. To achieve the desired r(O&M), Staff recommends that the Commission approve the rates as recommended in Exhibit A attached hereto, which will generate additional annual revenues in the amount of \$34,164.00 compared to the 2023 test year. Staff makes these recommendations subject to the following conditions:

1. Deepwoods shall provide written notice to its customers of the increase in its rates for water and wastewater service no later than fifteen (15) days prior to implementing any such rates.
2. Within fifteen (15) days of issuance of this order, Deepwoods shall submit an updated and revised tariff consistent with this order to the Commission's Utilities Division and Legal Division for their review and approval. Following review and approval of the same, Deepwoods shall file a copy of its updated and revised tariff into the record of this proceeding.
3. This action is taken without prejudice to the authority of the Commission to make investigations and require any reasonably necessary change that the Commission may legally find to be in the public interest.

# Exhibit A

DEEPWOODS UTILITIES, INC DOCKET # U-37565 COMPARISON OF PRESENT, REQUESTED, AND RECOMMENDED RATES RESIDENTIAL WATER AND WASTEWATER SERVICES FOR TEST YEAR DECEMBER 31, 2024							
	Present Rates	Proposed Rates	Proposed (\$) Increase	Proposed(%) Increase	Recommended Rates	Recommended(\$ Increase	Recommended (%) Increase
Residential Water							
Base Rate (Includes 2,000 Gallons)	\$12.00	\$22.00	\$10.00	83%	\$20.00	\$8.00	67%
Per additional 1,000 gallons	\$2.00	\$2.55	\$0.55	28%	\$2.55	\$0.55	28%
Residential Wastewater							
Flat Rate	\$18.00	\$24.00	\$6.00	33%	\$23.00	\$5.00	28%

**Exhibit A-1**

DEEPWOODS UTILITIES, INC DOCKET-U-37565 COMPARISON OF PRESENT, REQUESTED, AND RECOMMENDED AVERAGE BILLS RESIDENTIAL WATER SERVICES FOR TEST YEAR DECEMBER 31, 2024							
	AVERAGE CONSUMPTION USAGE Gallons 7000	PRESENT MONTHLY BILL	PROPOSED MONTHLY BILL	PROPOSED MONTHLY (\$) Increase	Recommended MONTHLY BILL	RECOMMENDED MONTHLY INCREASE	REC MONTHLY(%) INCREASE
<b>WATER</b>							
BASE RATE		\$12.00	\$22.00	\$10.00	\$20.00	\$8.00	67%
ADDITIONAL RATE PER 1000 GALLONS		\$10.00	\$12.75	\$2.75	\$12.75	\$2.75	28%
Total Bill:		\$22.00	\$34.75	\$12.75	\$32.75	\$10.75	49%
<b>WASTEWATER</b>							
FLAT RATE		\$18.00	\$24.00	\$6.00	\$23.00	\$5.00	28%
Total Bill:		\$18.00	\$24.00	\$6.00	\$23.00	\$5.00	28%

**Exhibit A-2**

DEEPWOODS UTILITIES, INC DOCKET-U-37565 COMPARISON OF PRESENT, REQUESTED, AND RECOMMENDED Monthly & Annual Revenues RESIDENTIAL WATER SERVICES FOR TEST YEAR DECEMBER 31, 2024								
	Customer Count	PRESENT Monthly Revenues	PROPOSED Monthly Revenues	Proposed Monthly (\$) Increase	Proposed Monthly (%) Increase	Recommended MONTHLY BILL	RECOMMENDED MONTHLY INCREASE	REC MONTHLY(%) INCREASE
<b>Monthly Revenues</b>								
<b>WATER</b>	219							
BASE RATE		\$2,628.00	\$4,818.00	\$2,190.00	83%	\$4,380.00	\$1,752.00	67%
ADDITIONAL RATE PER 1000 GALLONS		\$2,190.00	\$2,792.25	\$602.25	28%	\$2,792.25	\$602.25	28%
Total Bill:		\$4,818.00	\$7,610.25	\$2,792.25	58%	\$7,172.25	\$2,354.25	49%
<b>WASTEWATER</b>	219							
FLAT RATE		\$3,942.00	\$5,256.00	\$1,314.00	33%	\$5,037.00	\$1,095.00	28%
Total Bill:		\$3,942.00	\$5,256.00	\$1,314.00	33%	\$5,037.00	\$1,095.00	28%
<b>Annual Revenues</b>								
Water		\$57,816.00	\$57,816.00	\$26,280.00	45%	\$52,560.00	\$21,024.00	36%
Wastewater		\$47,304.00	\$63,072.00	\$15,768.00	33%	\$60,444.00	\$13,140.00	28%
<b>Total Revenues</b>		<b>\$105,120.00</b>	<b>\$120,888.00</b>	<b>\$42,048.00</b>	<b>40%</b>	<b>\$113,004.00</b>	<b>\$34,164.00</b>	<b>33%</b>

# Exhibit C

Deepwoods Utilities, Inc. Docket # U-37565 Comparative Profit & Loss Statement Years Ended December 2023 and 2024				
	December 31, 2023	December 31, 2024	\$ Difference	% Difference
<b>Ordinary Income/Expense</b>				
<i>Income</i>				
Metered Water Revenue	\$109,718.21	\$106,229.74	(\$3,488.47)	96.82%
<i>Other Water Revenues</i>				
Interest from Savings		1.01	1.01	
Refund of Bank Fee		330.51		
Royalty Income		65.95		
Total Other Water Revenues	<u>186.83</u>	<u>397.47</u>		
Total Income	109,905.04	106,627.21	(3,277.83)	97.02%
<i>Expenses</i>				
<i>Salaries and Wages</i>				
Bookkeeping	11,200.00	11,200.00	0.00	100.00%
General Labor	10,885.00	16,173.68	5,288.68	148.59%
Operations Management	14,400.00	14,400.00	0.00	100.00%
Total Salaries and Wages	<u>36,485.00</u>	<u>41,773.68</u>	5,288.68	114.50%
<i>Salaries and Wages-Officers</i>				
Operating Expenses		3,000.00		
Total Salaries and Wages-Officers	3,000.00	3,000.00	0.00	100.00%
Chemicals	8,895.69	7,449.39	(1,446.30)	83.74%
<i>Materials and Supplies</i>				
Parts and Equipment	422.58	547.12		
Stamps and Postage	8,780.44	8,441.77	(338.67)	96.14%
Total Materials and Supplies	1,483.32	<u>1,905.08</u>	421.76	128.43%
	10,263.76	10,893.97	630.21	106.14%
<i>Contract Services</i>				
Billing Cards		193.83		
		<u>193.83</u>		
<i>Contract Services-Professional</i>				
Laboratory Expenses		2,976.60		
Plumbing Services		6,706.22		
Tax Preparation		1,000.00		
Other		915.42		
		<u>11,598.24</u>		
<i>Contract Services-Other</i>				
Cell Phone Service	1,406.67	1,276.63	(130.04)	90.76%
Metered Electricity Usage	15,957.19	14,224.32	(1,732.87)	89.14%
Metered Water Usage	1,897.53	1,643.38	(254.15)	86.61%
Total Contract Services-Other	<u>19,261.39</u>	<u>17,144.33</u>	(2,117.06)	89.01%
<i>Transportation Expenses</i>				
Total Gas	8,400.00	8,408.00	8.00	100.10%
<i>Regulatory Commission Expense</i>				
Annual Reporting Fee		35.00		
Inspection and Supervision Fee		712.73		
Property Taxes	1,239.40	1,251.55	12.15	100.98%
Safe Drinking Water Fee		3,727.80		
Wastewater Permit Fee		545.00		
Total Regulatory Commission Expense	<u>2,395.86</u>	<u>6,272.08</u>	3,876.22	261.79%
<i>Miscellaneous Expenses</i>				
Filing Fees		29.48		
<i>Banking Fees</i>				
Excessive Withdrawal Item Fee	191.00	211.50	(6.00)	97.24%
Line Of Credit	217.50	150.00	(67.50)	
Printed Check Image Fee	24.00	36.00	12.00	150.00%
Total Banking Fees	<u>432.50</u>	<u>397.50</u>	(35.00)	91.91%
<i>Checks</i>				
Deposit Refund		199.01		
Locate Fees		38.00		
Return Item ISF	177.70	172.00	5.70	
Total Miscellaneous Expenses	<u>603.35</u>	<u>1,071.69</u>	468.34	177.62%
Transfer to Checking		9,900.00		
Total Expense	<u>97,278.58</u>	<u>117,705.21</u>	20,426.63	121.00%
Net Ordinary Income	<u>12,626.46</u>	<u>(11,078.00)</u>	(23,704.46)	-87.74%
Net Income	<u>12,626.46</u>	<u>(1,178.00)</u>	(13,804.46)	-9.33%

# Exhibit C-1

Deepwoods Utilities, Inc. Docket # U-37565 Adjusted Profit & Loss Statement Per Deepwoods Period Ended December 31, 2024			
	December 31, 2024 As Submitted	Adjustments Per Company	December 31, 2024 As Adjusted
<b>Ordinary Income/Expense</b>			
<i>Income</i>			
Metered Water Revenue	\$106,229.74		\$106,229.74
<i>Other Water Revenues</i>			
Interest from Savings	1.01		1.01
Refund of Bank Fee	330.51		330.51
Royalty Income	65.95		65.95
<b>Total Other Water Revenues</b>	<b>397.47</b>		<b>\$397.47</b>
<b>Total Income</b>	<b>106,627.21</b>		<b>\$106,627.21</b>
<i>Expenses</i>			
<i>Salaries and Wages</i>			
Bookkeeping	\$11,200.00		\$11,200.00
General Labor	16,173.68		16,173.68
Operations Management	14,400.00		14,400.00
<b>Total Salaries and Wages</b>	<b>41,773.68</b>		<b>41,773.68</b>
<i>Salaries and Wages-Officers</i>			
Operating Expenses	3,000.00		3,000.00
<b>Total Salaries and Wages-Officers</b>	<b>3,000.00</b>		<b>3,000.00</b>
<i>Chemicals</i>			
	7,449.39		7,449.39
<i>Materials and Supplies</i>			
Parts and Equipment	547.12		547.12
Stamps and Postage	8,441.77		8,441.77
<b>Total Materials and Supplies</b>	<b>1,905.08</b>		<b>10,893.97</b>
<i>Contract Services</i>			
Billing Cards	10,893.97		10,893.97
	193.83		193.83
	193.83		193.83
<i>Contract Services-Professional</i>			
Laboratory Expenses	2,976.60		2,976.60
Plumbing Services	6,706.22		6,706.22
Tax Preparation	1,000.00		1,000.00
Other	915.42		915.42
	11,598.24		11,598.24
<i>Contract Services-Other</i>			
Cell Phone Service	1,276.63		1,276.63
Metered Electricity Usage	14,224.32		14,224.32
Metered Water Usage	1,643.38		1,643.38
<b>Total Contract Services-Other</b>	<b>17,144.33</b>		<b>17,144.33</b>
<i>Transportation Expenses</i>			
Total Gas	8,408.00		8,408.00
<i>Regulatory Commission Expense</i>			
Annual Reporting Fee	35.00		35.00
Inspection and Supervision Fee	712.73		712.73
Property Taxes	1,251.55		1,251.55
Safe Drinking Water Fee	3,727.80		3,727.80
Wastewater Permit Fee	545.00		545.00
<b>Total Regulatory Commission Expense</b>	<b>6,272.08</b>		<b>6,272.08</b>
<i>Miscellaneous Expenses</i>			
Filing Fees	29.48		29.48
<i>Banking Fees</i>			
Excessive Withdrawal Item Fee	211.50		211.50
Line Of Credit	150.00		150.00
Printed Check Image Fee	36.00		36.00
<b>Total Banking Fees</b>	<b>397.50</b>		<b>397.50</b>
Checks	199.01		199.01
Deposit Refund	38.00		38.00
Locate Fees	172.00		172.00
Return Item ISF	235.70		235.70
<b>Total Miscellaneous Expenses</b>	<b>1,071.69</b>		<b>1,071.69</b>
Transfer to Checking	9,900.00		9,900.00
<b>Total Expense</b>	<b>\$117,705.21</b>		<b>\$117,705.21</b>
<b>Net Ordinary Income</b>	<b>(11,078.00)</b>		<b>(11,078.00)</b>

Exhibit C-2

Deepwoods Utilities, Inc. Docket # U-37565 Adjusted Profit & Loss Statement Per Staff Period Ended December 31, 2024				
	December 31, 2024 As Submitted	Staff Adjustments	December 31, 2024 As Adjusted	Notes
<b>Ordinary Income/Expense</b>				
<i>Income</i>				
Metered Water Revenue	\$106,229.74		\$106,229.74	
<i>Other Water Revenues</i>				
Interest from Savings	\$1.01		\$1.01	
Refund of Bank Fee	\$330.51	-330.51	\$0.00	1
Royalty Income	\$65.95		\$65.95	
<b>Total Other Water Revenues</b>	<u>\$397.47</u>		<u>\$66.96</u>	
<b>Total Income</b>	<u>\$106,627.21</u>		<u>\$106,296.70</u>	
<i>Expenses</i>				
<i>Salaries and Wages</i>				
Bookkeeping	\$11,200.00		\$11,200.00	
General Labor	\$16,173.68		\$16,173.68	
Operations Management	\$14,400.00		\$14,400.00	
<b>Total Salaries and Wages</b>	<u>\$41,773.68</u>		<u>\$41,773.68</u>	
<b>Salaries and Wages-Officers</b>				
Operating Expenses	<u>\$3,000.00</u>		<u>\$3,000.00</u>	
<b>Total Salaries and Wages-Officers</b>	<u>\$3,000.00</u>		<u>\$3,000.00</u>	
<b>Chemicals</b>	<u>\$7,449.39</u>		<u>\$7,449.39</u>	
<i>Materials and Supplies</i>				
Parts and Equipment	\$547.12		\$547.12	
Stamps and Postage	\$8,441.77		\$8,441.77	
<b>Total Materials and Supplies</b>	<u>\$1,905.08</u>		<u>\$1,905.08</u>	
<b>Contract Services</b>				
Billing Cards	<u>\$193.83</u>		<u>\$193.83</u>	
<b>Contract Services-Professional</b>				
Laboratory Expenses	\$2,976.60		\$2,976.60	
Plumbing Services	\$6,706.22		\$6,706.22	
Tax Preparation	\$1,000.00		\$1,000.00	
Other	\$915.42		\$915.42	
<b>Total Contract Services-Professional</b>	<u>\$11,598.24</u>		<u>\$11,598.24</u>	
<b>Contract Services-Other</b>				
Cell Phone Service	\$1,276.63		\$1,276.63	
Metered Electricity Usage	\$14,224.32		\$14,224.32	
Metered Water Usage	\$1,643.38		\$1,643.38	
<b>Total Contract Services-Other</b>	<u>\$17,144.33</u>		<u>\$17,144.33</u>	
<b>Transportation Expenses</b>				
Total Gas	<u>\$8,408.00</u>		<u>\$8,408.00</u>	
<i>Regulatory Commission Expense</i>				
Annual Reporting Fee	\$35.00		\$35.00	
Inspection and Supervision Fee	\$712.73		\$712.73	
Property Taxes	\$1,251.55		\$1,251.55	
Safe Drinking Water Fee	\$3,727.80		\$3,727.80	
Wastewater Permit Fee	\$545.00		\$545.00	
<b>Total Regulatory Commission Expense</b>	<u>\$6,272.08</u>		<u>\$6,272.08</u>	
<i>Miscellaneous Expenses</i>				
Filing Fees	\$29.48		\$29.48	
<i>Banking Fees</i>				
Excessive Withdrawal Item Fee	\$211.50		\$211.50	
Line Of Credit	\$150.00		\$150.00	
Printed Check Image Fee	\$36.00		\$36.00	
<b>Total Banking Fees</b>	<u>\$397.50</u>		<u>\$397.50</u>	
<b>Checks</b>	<u>\$199.01</u>		<u>\$199.01</u>	
Deposit Refund	\$38.00		\$38.00	
Locate Fees	\$172.00		\$172.00	
Return Item ISF	\$235.70		\$235.70	
<b>Total Miscellaneous Expenses</b>	<u>\$1,071.69</u>		<u>\$1,071.69</u>	
<b>Transfer to Checking</b>	<u>\$9,900.00</u>		<u>\$9,900.00</u>	
<b>Total Expense</b>	<u>\$117,705.21</u>		<u>\$117,705.21</u>	
<b>Net Ordinary Income</b>	<u>(\$11,078.00)</u>		<u>(\$11,408.51)</u>	
1. Reflect the removal of non-operating revenue.				

# Exhibit D

Deepwoods Utilities, Inc. Docket # U-37565 Proforma Adjusted Income Statement Requested As of Periods Ended December 31, 2024				
	December 31, 2024 Test Year As Adjusted	Deepwoods Proforma Adjustments	December 31, 2024 Proforma Requested	Notes
<b>Ordinary Income/Expense</b>				
<i>Income</i>				
Metered Water Revenue	\$106,229.74	\$42,048.00	\$148,277.74	1
<i>Other Water Revenues</i>				
Interest from Savings	\$1.01		\$1.01	
Refund of Bank Fee	\$330.51		\$330.51	
Royalty Income	\$65.95		\$65.95	
Total Other Water Revenues	<u>\$397.47</u>		<u>\$397.47</u>	
Total Income	<u>\$106,627.21</u>		<u>\$148,675.21</u>	
<i>Expenses</i>				
<i>Salaries and Wages</i>				
Bookkeeping	\$11,200.00		\$11,200.00	
General Labor	\$16,173.68		\$16,173.68	
Operations Management	\$14,400.00		\$14,400.00	
Total Salaries and Wages	<u>\$41,773.68</u>		<u>\$41,773.68</u>	
<i>Salaries and Wages-Officers</i>				
Operating Expenses	\$3,000.00		\$3,000.00	
Total Salaries and Wages-Officers	<u>\$3,000.00</u>		<u>\$3,000.00</u>	
<i>Chemicals</i>				
	\$7,449.39		\$7,449.39	
<i>Materials and Supplies</i>				
Parts and Equipment	\$547.12		\$547.12	
Stamps and Postage	\$8,441.77		\$8,441.77	
Total Materials and Supplies	<u>\$1,905.08</u>		<u>\$1,905.08</u>	
<i>Contract Services</i>				
Billing Cards	\$193.83		\$193.83	
	\$193.83		\$193.83	
<i>Contract Services-Professional</i>				
Laboratory Expenses	\$2,976.60		\$2,976.60	
Plumbing Services	\$6,706.22		\$6,706.22	
Tax Preparation	\$1,000.00		\$1,000.00	
Other	\$915.42		\$915.42	
	<u>\$11,598.24</u>		<u>\$11,598.24</u>	
<i>Contract Services-Other</i>				
Cell Phone Service	\$1,276.63		\$1,276.63	
Metered Electricity Usage	\$14,224.32		\$14,224.32	
Metered Water Usage	\$1,643.38		\$1,643.38	
Total Contract Services-Other	<u>\$17,144.33</u>		<u>\$17,144.33</u>	
<i>Transportation Expenses</i>				
Total Gas	\$8,408.00		\$8,408.00	
<i>Regulatory Commission Expense</i>				
Annual Reporting Fee	\$35.00		\$35.00	
Inspection and Supervision Fee	\$712.73		\$712.73	
Property Taxes	\$1,251.55		\$1,251.55	
Safe Drinking Water Fee	\$3,727.80		\$3,727.80	
Wastewater Permit Fee	\$545.00		\$545.00	
Total Regulatory Commission Expense	<u>\$6,272.08</u>		<u>\$6,272.08</u>	
<i>Miscellaneous Expenses</i>				
Filing Fees	\$29.48		\$29.48	
<i>Banking Fees</i>				
Excessive Withdrawal Item Fee	\$211.50		\$211.50	
Line Of Credit	\$150.00		\$150.00	
Printed Check Image Fee	\$36.00		\$36.00	
Total Banking Fees	<u>\$397.50</u>		<u>\$397.50</u>	
<i>Checks</i>				
Checks	\$199.01		\$199.01	
Deposit Refund	\$38.00		\$38.00	
Locate Fees	\$172.00		\$172.00	
Return Item ISF	\$235.70		\$235.70	
Total Miscellaneous Expenses	<u>\$1,071.69</u>		<u>\$1,071.69</u>	
Transfer to Checking	\$9,900.00		\$9,900.00	
Total Expense	<u>\$117,705.21</u>		<u>\$117,705.21</u>	
Net Ordinary Income	<u>(\$11,078.00)</u>		<u>\$30,970.00</u>	

1. To reflect the pro forma increase in water and wastewater revenue.

**Exhibit D-1**

Deepwoods Utilities, Inc. Docket # U-37565 Proforma Adjusted Income Statement Recommended As of Periods Ended December 31, 2024				
	December 31, 2024 Test Year As Adjusted	Staff Proforma Adjustments	December 31, 2024 Proforma Recommended	Notes
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
Metered Water Revenue	\$106,229.74	\$34,164.00	\$140,393.74	1
<b>Other Water Revenues</b>				
Interest from Savings	\$1.01		\$1.01	
Refund of Bank Fee	\$0.00		\$0.00	
Royalty Income	\$65.95		\$65.95	
Total Other Water Revenues	<u>\$66.96</u>		<u>\$66.96</u>	
<b>Total Income</b>	<u>\$106,296.70</u>		<u>\$140,460.70</u>	
<b>Expenses</b>				
<b>Salaries and Wages</b>				
Bookkeeping	\$11,200.00		\$11,200.00	
General Labor	\$16,173.68		\$16,173.68	
Operations Management	<u>\$14,400.00</u>		<u>\$14,400.00</u>	
Total Salaries and Wages	<u>\$41,773.68</u>		<u>\$41,773.68</u>	
<b>Salaries and Wages-Officers</b>				
Operating Expenses	<u>\$3,000.00</u>		<u>\$3,000.00</u>	
Total Salaries and Wages-Officers	<u>\$3,000.00</u>		<u>\$3,000.00</u>	
<b>Chemicals</b>	\$7,449.39		\$7,449.39	
<b>Materials and Supplies</b>				
Parts and Equipment	\$547.12		\$547.12	
Stamps and Postage	\$8,441.77		\$8,441.77	
Total Materials and Supplies	<u>\$1,905.08</u>		<u>\$1,905.08</u>	
<b>Contract Services</b>				
Billing Cards	<u>\$193.83</u>		<u>\$193.83</u>	
<b>Contract Services-Professional</b>				
Laboratory Expenses	\$2,976.60		\$2,976.60	
Plumbing Services	\$6,706.22		\$6,706.22	
Tax Preparation	\$1,000.00		\$1,000.00	
Other	<u>\$915.42</u>		<u>\$915.42</u>	
	<u>\$11,598.24</u>		<u>\$11,598.24</u>	
<b>Contract Services-Other</b>				
Cell Phone Service	\$1,276.63		\$1,276.63	
Metered Electricity Usage	\$14,224.32		\$14,224.32	
Metered Water Usage	<u>\$1,643.38</u>		<u>\$1,643.38</u>	
Total Contract Services-Other	<u>\$17,144.33</u>		<u>\$17,144.33</u>	
<b>Transportation Expenses</b>				
Total Gas	\$8,408.00		\$8,408.00	
<b>Regulatory Commission Expense</b>				
Annual Reporting Fee	\$35.00		\$35.00	
Inspection and Supervision Fee	\$712.73		\$712.73	
Property Taxes	\$1,251.55		\$1,251.55	
Safe Drinking Water Fee	\$3,727.80		\$3,727.80	
Wastewater Permit Fee	<u>\$545.00</u>		<u>\$545.00</u>	
Total Regulatory Commission Expense	<u>\$6,272.08</u>		<u>\$6,272.08</u>	
<b>Miscellaneous Expenses</b>				
Filing Fees	\$29.48		\$29.48	
<b>Banking Fees</b>				
Excessive Withdrawal Item Fee	\$211.50		\$211.50	
Line Of Credit	\$150.00		\$150.00	
Printed Check Image Fee	<u>\$36.00</u>		<u>\$36.00</u>	
Total Banking Fees	<u>\$397.50</u>		<u>\$397.50</u>	
Checks	\$199.01		\$199.01	
Deposit Refund	\$38.00		\$38.00	
Locate Fees	\$172.00		\$172.00	
Return Item ISF	<u>\$285.70</u>		<u>\$285.70</u>	
Total Miscellaneous Expenses	<u>\$1,071.69</u>		<u>\$1,071.69</u>	
Transfer to Checking	\$9,900.00		\$9,900.00	
<b>Total Expense</b>	<u>\$117,705.21</u>		<u>\$117,705.21</u>	
<b>Net Ordinary Income</b>	<u>(\$11,408.51)</u>		<u>\$22,755.49</u>	

1. To reflect the pro forma increase in water and wastewater revenue.

**Exhibit E**

<b>Deepwoods Utilities, Inc.</b> <b>Docket # U-37565</b> <b>Return over Operating and Maintenance Expense Calculation</b>				
	December 31, 2024 As Submitted (Exhibit C)	December 31, 2024 As Adjusted (Exhibit C-2)	Proforma Requested (Exhibit D)	Proforma Recommended (Exhibit D-1)
Revenue	106,627.21	\$106,296.70	\$148,675.21	\$140,460.70
Operating & Maintenance Expense ( O & M )	117,705.21	\$117,705.21	\$117,705.21	\$117,705.21
Operating Revenue (EBIT)	(11,078.00)	(\$11,408.51)	\$30,970.00	\$22,755.49
Net Income Before Non- Operating Items	(11,078.00)	(\$11,408.51)	\$30,970.00	\$22,755.49
Return on O & M	-9.41%	-9.69%	26.31%	19.33%

**Service List for U-37565  
as of 9/22/2025**

**Commissioner(s)**

Foster L. Campbell

**LPSC Staff Counsel**

T. Paul Rachal, LPSC Staff Attorney

**LPSC Staff**

Chassitty Williams, LPSC Auditing Division

David Anding, LPSC Auditing Division

Donnie Marks, LPSC Utilities Division

Thomas Broady, LPSC Auditing Division

**Applicant :**

**Deepwoods Utilities, Inc.**

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