

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$200,000 Each)

# ***ANNUAL REPORT***

OF

**Alturas Water, LLC**

Exact Legal Name of Respondant

**628W**

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED**

**December 31, 2021**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAR 31 PM 3: 09  
DIVISION OF  
ACCOUNTING & FINANCE

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

**AMORTIZATION** - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( CIAC )** - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (j), Florida Administrative Code)

**EFFLUENT REUSE** - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)** - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

**EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)** - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

**GUARANTEED REVENUE CHARGE** - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

**LONG TERM DEBT** - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

**PROPRIETARY CAPITAL ( For proprietorships and partnerships only )** - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

**RETAINED EARNINGS** - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

# FINANCIAL SECTION

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAR 31 PM 3: 09  
DIVISION OF  
ACCOUNTING & FINANCE

REPORT OF

**Alturas Water, LLC**

(EXACT NAME OF UTILITY)

5911 Trouble Creek Rd New Port Richey, FL 34652 <hr/> Mailing Address	1810 Packinghouse Rd Lake Wales, FL 33853 <hr/> Street Address	Polk <hr/> County
Telephone Number <u>(727) 937-6275</u>	Date Utility First Organized _____	
Fax Number <u>n/a</u>	E-mail Address <u>accounting@FUS1LLC.com</u>	
Sunshine State One-Call of Florida, Inc. Member No. _____		

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

- Individual   
  Sub Chapter S Corporation   
  1120 Corporation   
  Partnership

Name, Address and Phone where records are located: 5911 Trouble Creek Rd  
New Port Richey, FL 34652

Name of subdivisions where services are provided: Alturas Community

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>1,600</u>
Person who prepared this report: <u>Marianne McDonald</u>	<u>CFO</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>1,115</u>
Officers and Managers: <u>Michael Smallridge</u>	<u>Managing Member</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>1,600</u>

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Michael Smallridge</u>	<u>100%</u>	<u>5911 Trouble Creek Rd</u> <u>New Port Richey, FL 34652</u>	\$ <u>1,600</u>

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential.....		\$ 24,922	\$ _____	\$ _____	\$ 24,922
Commercial.....		2,991	_____	_____	2,991
Industrial.....		-	_____	_____	-
Multiple Family.....		-	_____	_____	-
Guaranteed Revenues.....		-	_____	_____	-
Other (Late Fees).....		1,042	_____	_____	1,042
<b>Total Gross Revenue</b>		<b>\$ 28,956</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 28,956</b>
<b>Operation Expense (Must tie to pages W-3 and S-3).....</b>					
Depreciation Expense.....	W-3 S-3	\$ 42,123	\$ _____	\$ _____	\$ 42,123
CIAC Amortization Expense.....	F-5	2,688	_____	_____	2,688
Taxes Other Than Income.....	F-8	-	_____	_____	-
Income Taxes.....	F-7	1,944	_____	_____	1,944
<b>Total Operating Expense</b>		<b>\$ 46,755</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 46,755</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (17,799)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (17,799)</b>
<b>Other Income:</b>					
Nonutility Income.....		\$ _____	\$ _____	\$ _____	\$ _____
Interest Income.....		0	_____	_____	0
<b>Other Deductions:</b>					
Non-Utility Expense.....		\$ 2,581	\$ _____	\$ _____	\$ 2,581
Interest on Loans.....		1,675	_____	_____	1,675
<b>Net Income (Loss)</b>		<b>\$ (22,055)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (22,055)</b>

**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>ASSETS</b>			
Utility Plant in Service (101-105).....	F-5,W-1,S-1	\$ 70,907	\$ 69,161
Accumulated Depreciation and Amortization (108).....	F-5,W-2,S-2	49,574	48,010
Net Utility Plant.....		\$ 21,333	\$ 21,150
Cash.....		2,017	3,148
Customer Accounts Receivable (141).....		3,312	2,672
Due To/From Parent Company.....		(1,900)	-
Deferred Costs.....		5,274	6,604
UP Acq Adjust.....		25,813	25,813
Accum Acq Adjust.....		(5,163)	(2,581)
Total Assets.....		\$ 50,686	\$ 56,806
<b>LIABILITIES AND CAPITAL</b>			
Common Stock Issued (201).....	F-6		
Preferred Stock Issued (204).....	F-6		
Other Paid in Capital (211).....		8,298	8,298
Retained Earnings (215).....	F-6	(47,645)	(26,282)
Proprietary Capital (218).....	F-6		
Total Capital.....		\$ (39,347)	\$ (17,983)
Long Term Debt (224).....	F-6	\$ 24,091	\$ 33,419
Accounts Payable (231).....		62,921	39,740
Notes Payable (232).....			
Customer Deposits (235).....		1,421	1,657
Accrued Taxes (236).....		1,601	(27)
Other Liabilities (Specify).....			
CIAC (Net of AA of CIAC) (271-272).....	F-8	-	-
Total Liabilities and Capital.....		\$ 50,686	\$ 56,806



**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service (101).....	\$ <u>69,161</u>	\$ _____	\$ _____	\$ <u>69,161</u>
Construction Work in Progress (105).....	_____	_____	_____	-
Other (Specify) Additions.....	<u>2,870</u>	_____	_____	<u>2,870</u>
Retirements.....	<u>(1,124)</u>	_____	_____	<u>(1,124)</u>
Total Utility Plant	\$ <u><u>70,907</u></u>	\$ _____	\$ _____	\$ <u><u>70,907</u></u>

**ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT**

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year.....	\$ <u>48,010</u>	\$ _____	\$ _____	\$ <u>48,010</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account.....	\$ <u>2,688</u>	\$ _____	\$ _____	\$ <u>2,688</u>
Salvage.....	_____	_____	_____	_____
Other Credits (specify).....	_____	_____	_____	_____
Total Credits	\$ <u>2,688</u>	\$ _____	\$ _____	\$ <u>2,688</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired.....	\$ <u>1,124</u>	\$ _____	\$ _____	\$ <u>1,124</u>
Cost of removal.....	_____	_____	_____	_____
Other Debits (specify).....	_____	_____	_____	_____
Total Debits	\$ <u>1,124</u>	\$ _____	\$ _____	\$ <u>1,124</u>
Balance End of Year.....	\$ <u><u>49,574</u></u>	\$ _____	\$ _____	\$ <u><u>49,574</u></u>

**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	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.....	_____	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year.....	\$ _____	\$ (17,983)
Changes during the year (Specify):		
Change in Allocated Parent Company Equity	_____	691
Current Year Net Income (Loss)	_____	(22,055)
Balance end of year.....	\$ <u>0</u>	\$ <u>(39,347)</u>

**PROPRIETARY CAPITAL ( 218 )**

	Proprietor Or Partner	Partner
Balance first of year.....	\$ _____	\$ _____
Changes during the year (Specify):		
_____	_____	_____
_____	_____	_____
Balance end of year.....	\$ _____	\$ _____

**LONG TERM DEBT ( 224 )**

Description of Obligation (Including Date of Issue and Date of Maturity)	Interest Rate	# of Pymts	Principal per Balance Sheet Date
Mortgage 1, C Smallridge (\$29.136, Issued 6/19/18, Matures 5/19/28)	6.00%	120	\$ 20,850
Capital City Bank Loan 2299 (\$7300, Issued 3/16/20, Matures 3/20/23)	5.75%	36	3,241
Total.....			\$ <u>24,091</u>

**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal Income Tax.....	\$ _____	\$ _____	\$ _____	\$ _____
State Income Tax.....	_____	_____	_____	_____
Taxes Other Than Income:				
Payroll Tax.....	592	_____	_____	592
Regulatory Assessment Fee.....	1,303	_____	_____	1,303
Polk County Property Tax.....	49	_____	_____	49
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense.....	\$ <u>1,944</u>	\$ _____	\$ <u>-</u>	\$ <u>1,944</u>

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

<p>Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.</p>			
Name of Recipient	Water Amount	Wastewater Amount	Description of Service
ConstaFlow, Inc.	\$ 12,487	\$ _____	contract operation, testing
Richard Donahue	\$ 840	\$ _____	meter reader
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year.....	\$ -	\$ _____	\$ -
2) Add credits during year.....	\$ _____	\$ _____	\$ _____
3) Total.....	-	_____	-
4) Deduct charges during the year.....	_____	_____	_____
5) Balance end of year.....	-	_____	-
6) Less Accumulated Amortization.....	-	_____	-
7) Net CIAC.....	\$ -	\$ _____	\$ -

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total.....		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.).....		\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year.....	\$ -	\$ -	\$ -
Add Debits During Year.....	-	-	-
Deduct Credits During Year.....	_____	_____	_____
Balance End of Year (Must agree with line #6 above.)	\$ -	\$ -	\$ -

UTILITY NAME: Alturas Water, LLC

YEAR OF REPORT: December 31, 2021

**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity.....	\$ _____	_____ %	_____ %	_____ %
Preferred Stock.....	_____	_____ %	_____ %	_____ %
Long Term Debt.....	_____	_____ %	_____ %	_____ %
Customer Deposits.....	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost.....	_____	_____ %	_____ %	_____ %
Tax Credits - Weighted Cost.....	_____	_____ %	_____ %	_____ %
Deferred Income Taxes.....	_____	_____ %	_____ %	_____ %
Other (Explain).....	_____	_____ %	_____ %	_____ %
Total.....	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock.....	_____	_____	_____	_____	_____
Long Term Debt.....	_____	_____	_____	_____	_____
Customer Deposits.....	_____	_____	_____	_____	_____
Tax Credits - Zero Cost.....	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost of Capital....	_____	_____	_____	_____	_____
Deferred Income Taxes.....	_____	_____	_____	_____	_____
Other (Explain).....	_____	_____	_____	_____	_____
Total.....	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

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WATER  
OPERATIONS  
SECTION

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization.....	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises.....	_____	_____	_____	_____
303	Land and Land Rights.....	500	_____	_____	500
304	Structures and Improvements.....	519	_____	_____	519
305	Collecting and Impounding Reservoirs.....	_____	_____	_____	_____
306	Lake, River and Other Intakes.....	_____	_____	_____	_____
307	Wells and Springs.....	6,987	_____	_____	6,987
308	Infiltration Galleries and Tunnels.....	_____	_____	_____	_____
309	Supply Mains.....	237	_____	_____	237
310	Power Generation Equipment.....	_____	_____	_____	_____
311	Pumping Equipment (Electric).....	9,108	681	_____	9,789
311	Pumping Equipment (Sub Pump)...	_____	_____	_____	_____
320	Water Treatment Equipment.....	1,475	_____	_____	1,475
330	Distribution Reservoirs and Standpipes.....	22,822	_____	_____	22,822
331	Transmission and Distribution Lines.....	18,787	1,498	1,124	19,162
333	Services.....	_____	_____	_____	_____
334	Meters and Meter Installations.....	6,345	_____	_____	6,345
335	Hydrants.....	_____	_____	_____	_____
336	Backflow Prevention Devices.....	_____	_____	_____	_____
339	Other Plant and Miscellaneous Equipment.....	_____	_____	_____	_____
340	Office Furniture and Equipment.....	_____	_____	_____	_____
341	Transportation Equipment.....	_____	_____	_____	_____
342	Stores Equipment.....	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment.....	_____	_____	_____	_____
344	Laboratory Equipment.....	_____	_____	_____	_____
345	Power Operated Equipment.....	_____	_____	_____	_____
346	Communication Equipment.....	_____	_____	_____	_____
348	Other Tangible Plant.....	_____	_____	_____	_____
400	Allocated Plant.....	2,381	691	_____	3,072
	<b>Total Water Plant.....</b>	<b>\$ 69,161</b>	<b>\$ 2,870</b>	<b>\$ 1,124</b>	<b>\$ 70,907 *</b>

\* This amount should tie to sheet F-5.



**ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER**

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
301	Organization (Original Certificate).....		%	%	\$	\$	\$	\$
304	Structures and Improvements.....	27	%	3.70 %	182		19	201
305	Collecting and Impounding Reservoirs.....		%	%				
306	Lake, River and Other Intakes.....		%	%				
307	Wells and Springs.....	27	%	3.70 %	6,987		-	6,987
308	Infiltration Galleries & Tunnels.....		%	%				
309	Supply Mains.....	32	%	%	77		7	85
310	Power Generating Equipment.....		%	%				
311	Pumping Equipment (Electric).....	17	%	5.88 %	7,189		556	7,745
311	Pumping Equipment (Sub Pump).....		%	%				
320	Water Treatment Equipment.....	17	%	5.88 %	50		87	137
330	Distribution Reservoirs & Standpipes.....	33	%	%	11,443			12,135
331	Trans. & Dist. Mains.....	38	%	2.63 %	18,787	1,124	692	18,163
333	Services.....	35	%	2.86 %			499	
334	Meter & Meter Installations.....	17	%	5.88 %	2,346		373	2,719
335	Hydrants.....		%	%				
336	Backflow Prevention Devices.....		%	%				
339	Other Plant and Miscellaneous Equipment.....		%	%				
340	Office Furniture and Equipment.....		%	%				
341	Transportation Equipment.....		%	%				
342	Stores Equipment.....		%	%				
343	Tools, Shop and Garage Equipment.....		%	%				
344	Laboratory Equipment.....		%	%				
345	Power Operated Equipment.....		%	%				
346	Communication Equipment.....		%	%				
348	Other Tangible Plant.....		%	%				
400	Allocated Plant.....		%	%	949		454	1,404
	Totals.....				\$ 48,010	\$ 1,124	\$ 2,688	\$ 49,574 *

\* This amount should tie to Sheet F-5.

**WATER OPERATION AND MAINTENANCE EXPENSE**

Account No.	Account Name	Amount
601	Salaries and Wages - Employees.....	\$ 7,589
603	Salaries and Wages - Officers.....	1,600
604	Employee Benefits.....	68
615	Purchased Power.....	2,252
616	Fuel for Power Production.....	
618	Chemicals.....	2,577
620	Materials & Supplies.....	6,847
631	Contractual Services - Professional.....	423
635	Contractual Services - Testing.....	3,920
636	Contractual Services - Other.....	8,088
640	Rents.....	1,426
650	Transportation.....	967
655	Insurance.....	2,381
665	Regulatory Commission.....	1,143
670	Bad Debt Expense.....	115
675	Miscellaneous Expense.....	2,726
Total Water Operation And Maintenance Expense.....		\$ <u>42,123</u> *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	48	49	49
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	7	7	7
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
** D = Displacement C = Compound T = Turbine			Total	55	56

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January.....	_____	123	(130)	_____	253
February.....	_____	618	446	_____	172
March.....	_____	831	668	_____	163
April.....	_____	729	481	_____	248
May.....	_____	820	638	_____	182
June.....	_____	722	537	_____	185
July.....	_____	721	528	_____	193
August.....	_____	727	527	_____	200
September.....	_____	813	628	_____	185
October.....	_____	1,427	1,192	_____	235
November.....	_____	1,503	1,285	_____	218
December.....	_____	818	621	_____	197
Total for Year.....	=====	9,852	7,422	=====	2,430

\* meter stopped Sep-Dec

If water is purchased for resale, indicate the following:

Vendor       n/a        
 Point of delivery       n/a      

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

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)	(f)
Year Constructed.....	_____	_____	_____	_____	_____
Types of Well Construction and Casing.....	Steel	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Depth of Wells.....	550 ft	_____	_____	_____	_____
Diameters of Wells.....	6	_____	_____	_____	_____
Pump - GPM.....	350	_____	_____	_____	_____
Motor - HP.....	15	_____	_____	_____	_____
Motor Type *.....	Sub	_____	_____	_____	_____
Yields of Wells in GPD.....	_____	_____	_____	_____	_____
Auxiliary Power.....	_____	_____	_____	_____	_____
* Submersible, centrifugal, etc.					

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)	(f)
Description (steel, concrete)	Steel	n/a	n/a	n/a	_____
Capacity of Tank.....	3,000	_____	_____	_____	_____
Ground or Elevated.....	Ground	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)	(f)
<b>Motors</b>					
Manufacturer.....	_____	_____	_____	_____	_____
Type.....	_____	_____	_____	_____	_____
Rated Horsepower.....	_____	_____	_____	_____	_____
<b>Pumps</b>					
Manufacturer.....	_____	_____	_____	_____	_____
Type.....	_____	_____	_____	_____	_____
Capacity in GPM.....	_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day.....	_____	_____	_____	_____	_____
Auxiliary Power.....	_____	_____	_____	_____	_____

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day.....	648,000	_____	_____
Type of Source.....	Ground	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type.....	Chemical Feed	_____	_____
Make.....	Stenner	_____	_____
Permitted Capacity (GPD).....	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute.....	_____	_____	_____
Reverse Osmosis.....	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating.....	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft. ....	_____	_____	_____
Gravity GPD/Sq.Ft. ....	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator.....	17 GPD	_____	_____
Ozone.....	_____	_____	_____
Other.....	_____	_____	_____
Auxiliary Power.....	None	_____	_____

**GENERAL WATER SYSTEM INFORMATION**

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

- 1. Present ERC's\* the system can efficiently serve. \_\_\_\_\_
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_
- 3. Present system connection capacity (in ERCs\*) using existing lines. \_\_\_\_\_
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_
- 5. Estimated annual increase in ERCs.\* \_\_\_\_\_
- 6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
- 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? \_\_\_\_\_
- 10. If the present system does not meet the requirements of DEP rules, submit the following:
  - 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 # 6530057
- 12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - 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 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 residents (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:  
 $ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000/365\ days/350\ gallons\ per\ day)).$

# CERTIFICATION OF ANNUAL REPORT

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

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 financial statement of the utility.

YES	NO
<input checked="" type="checkbox"/>	<input type="checkbox"/>

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 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.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

*[Signature]* \*

(signature of chief executive officer of the utility)

Date: \_\_\_\_\_

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

*[Signature]* \*

(signature of chief financial officer of the utility)

Date: 3-29-22

\* 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.

*Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class C*

Company: Alturas Water, LLC

For the Year Ended: December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue			
Residential	\$ 24,922.42	\$ 24,922.42	\$ -
Commercial	2,991.27	2,991.27	-
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	1,042.08	1,042.08	-
<i>Total Water Operating Revenue</i>	\$ 28,955.77	\$ 28,955.77	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
<i>Net Water Operating Revenues</i>	\$ 28,955.77	\$ 28,955.77	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any difference reported in column (d).