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**CLASS "C"**

**WATER AND/OR WASTEWATER UTILITIES**

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

# **ANNUAL REPORT**

WU871-15-AR

Alturas Utilities LLC

---

Exact Legal Name of Respondent

628 - W

---

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 APR -4 AM 9: 24  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2015**

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# FINANCIAL SECTION

REVISED

REPORT OF

Alturas Utilities LLC

(EXACT NAME OF UTILITY)

P O Box 2608 Eaton Park Florida 33840 Polk  
 Mailing Address Street Address County

Telephone Numb 863 510 1318 Date Utility First Organized 11/30/2003

Fax Number \_\_\_\_\_ E-mail Address yourwaterutility@gmail.com

SU 2155 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: STUART SHELTON  
 20 WEST TROPICAL WAY FT LAUDERDALE FL 33840

Name of subdivisions where services are provided: \_\_\_\_\_

CONTACTS

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence Leslie Szabo	Administration/ Member l.szabo@rogers.com	P O Box 2608 Eaton Park Florida , 33840	
Person who prepared this report: Stuart Sheldon	President / Member	20 West Tropical Way Ft Lauderdale Fl, 33317	
Officers and Managers: Melissa Owens	Office Manager	P O Box 2608 Eaton Park Florida . 33840	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	_____
_____	_____	_____	_____

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
LESLIE SZABO	95%	P O BOX 2608 EATON PARK FLORIDA 33840	\$ _____ \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

INCOME STATEMENT

REVISED

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
<b>Gross Revenue:</b>					
Residential -----		\$ 25,760	\$ _____	\$ _____	\$ 25,760
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
<b>Total Gross Revenue</b> -----		\$ 25,760	\$ _____	\$ _____	\$ 25,760
<b>Operation Expense (Must tie to pages W-3 and S-3)</b>	W-3 S-3	\$ 30,207	\$ _____	\$ _____	\$ 30,207
Depreciation Expense -----	F-5	1,321	_____	_____	1,321
CIAC Amortization Expense -----	F-8	_____	_____	_____	_____
Taxes Other Than Income -----	F-7	1,620	_____	_____	1,620
Income Taxes -----	F-7	_____	_____	_____	_____
<b>Total Operating Expense</b>		\$ 34,007	_____	_____	\$ 34,007
<b>Net Operating Income (Loss)</b>		\$ ( 7,388 )	\$ _____	\$ _____	\$ ( 7,388 )
<b>Other Income:</b>					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Other Deductions:</b>					
Miscellaneous Nonutility Expenses -----		\$ 859	\$ _____	\$ _____	\$ 859
Interest Expense -----		_____	_____	_____	_____
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
<b>Net Income (Loss)</b>		\$ ( 8,247 )	\$ _____	\$ _____	\$ ( 8,247 )

UTILITY NAME: ACTURAS UTILITIES I.C

YEAR OF REPORT  
DECEMBER 31, 2015

COMPARATIVE BALANCE SHEET **REVISED**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>62,532</u>	\$ <u>61,211</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>34,230</u>	<u>39,969</u>
Net Utility Plant -----		\$ <u>28,302</u>	\$ <u>21,242</u>
Cash -----		<u>618</u>	
Customer Accounts Receivable (141) -----			
Other Assets (Specify): -----			
-----			
-----			
<b>Total Assets</b> -----		\$ <u>28,920</u>	\$ <u>21,984</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6		
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		<u>41,231</u>	<u>31,728</u>
Retained Earnings (215) -----	F-6	<u>(19,326)</u>	<u>(10,015)</u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>(37,095)</u>	\$ <u>(38,85)</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		<u>3,160</u>	<u>1,900</u>
Notes Payable (232) <u>LEGAL</u> -----		<u>2,100</u>	<u>4,180</u>
Customer Deposits (235) -----			
Accrued Taxes (236) -----			
Other Liabilities (Specify) <u>PARENT</u> -----		<u>60,755</u>	<u>60,755</u>
-----			
-----			
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8		
Total Liabilities and Capital -----		\$ <u>28,920</u>	\$ <u>21,984</u>

UTILITY NAME: ALTURAS UTILITIES LLC

YEAR OF REPORT  
DECEMBER 31, 2015

GROSS UTILITY PLANT

**REVISED**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ <u>62,532</u>	\$ _____	\$ _____	\$ <u>62,532</u>
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>62,532</u>	\$ _____	\$ _____	\$ <u>62,532</u>

ACCUMULATED DEPRECIATION (AD) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ <u>32,909</u>	\$ _____	\$ _____	\$ <u>34,230</u>
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ <u>1,321</u>	\$ _____	\$ _____	\$ _____
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>34,230</u>	\$ _____	\$ _____	\$ <u>34,230</u>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>34,230</u>	\$ _____	\$ _____	\$ <u>34,230</u>

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

CAPITAL STOCK ( 201 - 204 )

REVISED

	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 _____	\$ 70,079	\$ _____
Changes during the year (Specify): _____ _____	8,247	_____ _____
Balance end of year _____	\$ (78,326 )	\$ _____

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		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
Total _____	_____	_____	\$ _____



UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

TAX EXPENSE

REVISED

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax	_____	_____	_____	_____
Local property tax	385	_____	_____	_____
Regulatory assessment fee	1,235	_____	_____	_____
Other (Specify)	_____	_____	_____	_____
Total Tax Expense	\$ 1,620	\$ _____	\$ _____	\$ _____

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
_____	\$ _____	\$ _____	_____
Melissa Owen	\$ 3,146	\$ _____	Manager
Cathy Parker Firm	\$ 1,574	\$ _____	Accounting
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____

**WATER  
OPERATING  
SECTION**

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

WATER UTILITY PLANT ACCOUNTS

REVISED

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization	\$	\$ 2,621	\$	2,621
302	Franchisees				
303	Land and Land Rights	500			500
304	Structures and Improvements				
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				
310	Power Generation Equipment		650		650
311	Pumping Equipment	8,422			8,422
320	Water Treatment Equipment	610	330		940
330	Distribution Reservoirs and Standpipes	16,265			16,265
331	Transmission and Distribution Lines	18,637			18,637
333	Services				
334	Meters and Meter Installations	2,047		1,181	866
335	Hydrants	6,644			6,644
338	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				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
	Total Water Plant	\$ 60,112	\$	\$	\$ 62,532

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

ANALYSIS OF ACCRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (i-g+h=i) (i)
304	Structures and Improvements		%	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs		%				
306	Lake, River and Other Intakes		%				
307	Wells and Springs		3.70 %	6,987			6,987
308	Infiltration Galleries & Tunnels		%				
309	Supply Mains		%				
310	Power Generating Equipment		%				
311	Pumping Equipment		6.67 %	1,796			1,796
320	Water Treatment Equipment		5.88 %	220			220
330	Distribution Reservoirs & Standpipes		3.03 %	4,545			4,545
331	Trans. & Dist. Mains		2.63 %	18,637			18,637
333	Services		%				
334	Meter & Meter Installations		5.88 %	725		1,320	2,045
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		%				
347	Miscellaneous Equipment		%				
348	Other Tangible Plant		%				
	Totals			\$ 32,909	\$	\$	\$ 34,230

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

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 4,720
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	1,680
616	Fuel for Power Production	
618	Chemicals	1,277
620	Materials and Supplies	1,062
630	Contractual Services:	
	Billing and collection	1,710
	Professional and Legal	2,146
	Testing and compliances	9,080
	Other and repairs	3,164
640	Rents and office exp.	1,844
650	Transportation Expense	364
655	Insurance Expense	1,870
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	430
670	Bad Debt Expense	860
675	Miscellaneous Expenses	
	Total Water Operation And Maintenance Expense	\$ 30,207 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	55	55	55
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	9	9	9
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	1
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			<b>Total</b>		
			65	65	65

UTILITY NAME: Alturas Utilities LLC  
 SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
 DECEMBER 31, 2015

**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	_____	570,4	_____	570,4	321,1
February	_____	480,2	_____	480,2	288,4
March	_____	570,8	_____	570,8	288,4
April	_____	460,2	_____	460,2	270,6
May	_____	550,6	_____	550,6	320,4
June	_____	480,2	_____	480,2	368,7
July	_____	390,4	_____	390,4	259,2
August	_____	505,1	_____	505,1	309,7
September	_____	412,3	_____	412,3	251,4
October	_____	392,4	_____	392,4	209,4
November	_____	522,3	_____	522,3	312,5
December	_____	476,4	_____	476,4	276,1
Total for Year	_____	5,811.5	_____	5,811.5	3,475.9

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_  
 Point of delivery \_\_\_\_\_

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

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	4 inches	_____	none	none	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT DECEMBER 31, 2015
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

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

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_ _ _	<u>648,000</u>	_____	_____
Type of Source_ _ _ _ _	<u>Ground</u>	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_ _ _ _ _	_____	_____	_____
Make_ _ _ _ _	_____	_____	_____
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_ _ _ _ _	_____	_____	_____
Ozone_ _ _ _ _	_____	_____	_____
Other_ _ _ _ _	_____	_____	_____
Auxiliary Power_ _ _ _ _	_____	_____	_____



UTILITY NAME: Alturas Utilities LLC

YEAR OF REPORT  
DECEMBER 31, 2015

SYSTEM NAME: \_\_\_\_\_

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. 46
2. Maximum number of ERCs \* which can be served. 72
3. Present system connection capacity (in ERCs \*) using existing lines. 66
4. Future connection capacity (in ERCs \*) upon service area buildout. 75
5. Estimated annual increase in ERCs \*. None
6. Is the utility required to have fire flow capacity? NO  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. Alturas Fire Station
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? Yes
11. Department of Environmental Protection ID # \_\_\_\_\_
12. Water Management District Consumptive Use Permit # \_\_\_\_\_
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - 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 SFR 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<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="" type="checkbox"/> | NO<br><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<br><input checked="" type="checkbox"/> | NO<br><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.<br><input checked="" type="checkbox"/> | 2.<br><input checked="" type="checkbox"/> | 3.<br><input checked="" type="checkbox"/> | 4.<br><input checked="" type="checkbox"/> |
|---|---|---|---|

*Stuart Felder*  
(signature of Chief Executive Officer of the utility)

Date: March 3, 2015

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

\_\_\_\_\_  
(signature of Chief Financial Officer of the utility)

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

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 UTILITIES LLC**  
For the Year Ended December 31, **2015**

(a)	(b) Gross Water Revenues Per Sch. F-3	(c) Gross Water Revenues Per RAF Return	(d) Difference (b) - (c)
<b>Accounts</b>			
Gross Revenue:			
Residential	\$ <u>25,760</u>	\$ _____	\$ _____
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	\$ <u>25,760</u>	\$ _____	\$ _____
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	\$ <u>25,760</u>	\$ _____	\$ _____

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 differences reported in column (d).