

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

SU866-22-AR

WU947-22-AR

**HV Utility Systems, LLC**

EXACT LEGAL NAME OF RESPONDENT

**659-W / 285-S**

Certificate Number(s)

*Submitted To The*

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2023 JUL 13 AM 8:13  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2022**

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Public Service Commission  
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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 preceding 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** - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction 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 utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss of 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 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)

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# **FINANCIAL SECTION**

REPORT OF

HV Utility Systems, LLC  
(Exact name of utility)

7107 Gibraltar Avenue  
Mailing Address

New Port Richey, FL.34653  
Street Address

Telephone Number 800-701-1535 Date Utility First Organized 11/01/91

Fax Number 727-859-0707 E-mail Address: Patricia\_Dergo@equitylifestyle.com

Sunshine State One-Call of Florida, Inc. Member No. 154795

Check the business entity of the utility as filed with the Internal Revenue Service:  
 Individual  Sub Chapter S Corporation  1120 Corporation  Partnership

Location where books and records are located: Two North Riverside Plaza, Suite 800  
Chicago, IL.60606

Names of subdivisions where service is provided: Hacienda Village Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Patricia Dergo	Manager of Accounting	Two North Riverside Plaza Suite 800 Chicago, IL 60606	
Person who prepared this report: Jones & Company LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Everett Butler	Regional Vice President	5100 W. Lemon Street, Ste. 109 Tampa, FL 33609	None
			None
			None
			None
			None

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	Principle Business Address	Salary Charged Utility
Liquid Assets, LLC	100% - Sole Member	Two North Riverside Plaza Suite 800 Chicago, IL. 60606	None

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 82,718	\$ 89,724		\$ 172,442
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
 Total Gross Revenue _____		 82,718	 89,724	 N/A	 172,442
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	65,739	134,543		200,282
Depreciation Expense _____	F-5	27,248	22,469		49,717
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	4,402	9,819	-	14,221
Income Taxes _____	F-7	-	-		-
 Total Operating Expenses _____		 97,389	 166,831		 264,220
Net Operating Income (Loss)		(14,671)	(77,107)	-	(91,778)
Other Income:					
Nonutility Income _____					-
Interest Income _____			-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
 Net Income (Loss)		 \$ (14,671)	 \$ (77,107)	 N/A	 \$ (91,778)

**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	\$ 2,456,299	\$ 2,430,485
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,877,666)	(1,827,950)
Net Utility Plant _____		578,633	602,535
Cash _____		9,766	4,462
Customer Accounts Receivable (141) _____		145	232
Other Assets (Specify):			
Miscellaneous Current & Accrued Assets		-	-
Total Assets _____		\$ 588,544	\$ 607,229
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		633,283	633,283
Retained Earnings (215) _____	F-6	-	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(2,085,336)	(1,993,558)
Total Capital _____		(1,452,053)	(1,360,275)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		2,020	2,951
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		7,760	7,274
Other Liabilities (Specify):			
Misc. Current and Accrued Liabilities		2,030,817	1,957,279
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 588,544	\$ 607,229



**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 882,377	\$ 1,573,922	N/A	\$ 2,456,299
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
_____				
<b>Total Utility Plant</b> _____	<b>\$ 882,377</b>	<b>\$ 1,573,922</b>	<b>N/A</b>	<b>\$ 2,456,299</b>

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 607,605	\$ 1,220,345	N/A	\$ 1,827,950
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	27,248	22,469		49,717
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	-	(1)		(1)
<b>Total credits</b> _____	<b>27,248</b>	<b>22,468</b>		<b>49,716</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-	-		-
Other debits (specify) _____	-	-		-
Correction of prior year _____	-	-		-
<b>Total debits</b> _____	<b>-</b>	<b>-</b>		<b>-</b>
<b>Balance End of Year</b> _____	<b>\$ 634,853</b>	<b>\$ 1,242,813</b>	<b>N/A</b>	<b>\$ 1,877,666</b>

UTILITY NAME: HV Utility Systems, LLC

<b>YEAR OF REPORT</b> December 31, 2022
--

**CAPITAL STOCK (201 - 204)**

	Common Stock	Preferred Stock
Par or stated value per share _____	None	N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____	None	

**RETAINED EARNINGS (215)**

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	-
_____		
_____		
Balance end of year _____	\$	

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	\$ (1,993,558)	N/A
Charges during the year (specify):		
Current year loss _____	(91,778)	-
Rounding _____	-	
_____		
Balance end of year _____	\$ (2,085,336)	

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
N/A _____	%	N/A	\$ -
_____	%		-
_____	%		-
_____	%		
Total _____			N/A



UTILITY NAME: HV Utility Systems, LLC

<b>YEAR OF REPORT</b> December 31, 2022
--

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

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	\$ 47,864	\$ 47,864
2. Add credits during year: _____	-		-
3. Total _____		47,864	47,864
4. Deduct charges during year _____			-
5. Balance end of year _____		47,864	47,864
6. Less Accumulated Amortization _____		(47,864)	(47,864)
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
N/A			\$ -	\$ -
_____				
_____				
_____				
Sub-total _____			NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
N/A				
_____				
_____				
Total Credits During Year (Must agree with line # 2 above) _____			None	None

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	N/A	\$ 47,864	\$ 47,864
Add Debits During Year: _____	-	-	
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ 47,864	\$ 47,864

**WATER  
OPERATION  
SECTION**

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ 10,000	\$ -	\$ -	\$ 10,000
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	-	-	-	-
304	Structure and Improvements_	40,998	-	-	40,998
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs_____	120,004	-	-	120,004
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	-	-	-	-
310	Power Generation Equipment_	70,201	-	-	70,201
311	Pumping Equipment_____	15,590	-	-	15,590
320	Water Treatment Equipment_	4,095	-	-	4,095
330	Distribution Reservoirs and Standpipes_____	56,683	-	-	56,683
331	Transmission and Distribution Mains_____	140,466	-	-	140,466
333	Services_____	81,349	-	-	81,349
334	Meters and Meter Installations	338,443	-	-	338,443
335	Hydrants_____	1,884	-	-	1,884
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipmen	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equip	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_	-	-	-	-
346	Communication Equipment_	-	-	-	-
347	Miscellaneous Equipment_____	2,664	-	-	2,664
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 882,377	\$ -	\$ -	\$ 882,377

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (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_	40.00	- %	2.50 %	\$ 3,000	\$ -	\$ 250	\$ 3,250
302	Franchises_	-	- %	-	-	-	-	-
304	Structure and Improvements_	27.00	- %	3.70 %	34,977	-	1,517	36,494
305	Collecting and Impounding Reservoirs_	-	- %	-	-	-	-	-
306	Lake, River and Other Intakes_	-	- %	-	-	-	-	-
307	Wells and Springs_	27.00	- %	3.70 %	120,004	-	-	120,004
308	Infiltration Galleries and Tunnels_	-	- %	-	-	-	-	-
309	Supply Mains_	-	- %	-	-	-	-	-
310	Power Generation Equipment_	17.00	- %	5.88 %	52,784	-	4,127	56,911
311	Pumping Equipment_	17.00	- %	5.88 %	15,590	-	-	15,590
320	Water Treatment Equipment_	17.00	- %	5.88 %	4,095	-	-	4,095
330	Distribution Reservoirs and Standpipes_	33.00	- %	3.03 %	25,482	-	1,406	26,888
331	Transmission and Distribution Mains_	38.00	- %	2.63 %	140,466	-	-	140,466
333	Services_	40.00	- %	2.50 %	81,349	-	-	81,349
334	Meters and Meter Installations_	17.00	- %	5.88 %	125,456	-	19,900	145,356
335	Hydrants_	40.00	- %	2.50 %	1,738	-	48	1,786
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_	15.00	- %	6.67 %	2,664	-	-	2,664
348	Other Tangible Plant_	-	- %	-	-	-	-	-
	Totals_				\$ 607,605	\$ -	\$ 27,248	\$ 634,853

\* This amount should tie to Sheet F-5

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	7,761
616	Fuel for Power Production _____	
618	Chemicals _____	2,339
620	Materials and Supplies _____	1,619
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	41,543
	Testing _____	1,574
	Other _____	
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	(6)
675	Miscellaneous Expenses _____	10,909
	Total Water Operation and Maintenance Expense _____	\$ 65,739 *

\* 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	540	541	541
3/4"	D	1.5		-	-
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	2	2	2
3/4"	D	1.5			
1"	D	2.5	1	1	3
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		1.0			
Other (Specify):					
Total			543	544	546

\*\* D = Displacement  
C = Compound  
T = Turbine



UTILITY NAME: HV Utility Systems, LLC  
 SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
 December 31, 2022

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (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	-	1,299	-	1,299	971
February	-	1,277	-	1,277	1,056
March	-	1,480	-	1,480	1,056
April	-	1,438	-	1,438	965
May	-	1,374	-	1,374	1,115
June	-	1,290	-	1,290	1,068
July	-	1,400	-	1,400	1,002
August	-	1,333	-	1,333	948
September	-	1,312	-	1,312	1,008
October	-	1,406	-	1,406	881
November	-	1,379	-	1,379	961
December	-	1,530	-	1,530	984
Total for year	N/A	16,518		16,518	12,015

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 (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

UTILITY NAME: HV Utility Systems, LLC  
 SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
 December 31, 2022

**WELLS AND WELL PUMPS  
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	Unknown	1985	-	-
Types of Well Construction and Casing _____	-	-	-	-
_____	-	-	-	-
_____				
Depth of Wells _____	400'	340'	-	-
Diameters of Wells _____	8"	8"	-	-
Pump - GPM _____	350	150	-	-
Motor - HP _____	7.5	20	-	-
Motor Type * _____	Submersible	AG Turbine		
Yeilds of Wells in GPD _____	66,600	66,600	-	-
Auxillary Power _____				
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel (Hydrotank)			
Capacity of Tank _____	5,000	-		
Ground of Elevated _____	Ground	-		

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>MOTORS</b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
<b>PUMPS</b>				
Manufacturer _____	None			
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):

Gallons per day of source_____	45,255	-	
Type of source_____	Ground Wells	-	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type_____	-	-	
Make_____	-	-	
Permitted Capacity (GPD)	375.000	-	
High service pumping Gallons per minute_____ See Page W-5	-	-	
Reverse Osmosis_____	-	-	
Lime treatment Unit Rating_____	-	-	
Filtration Pressure Sq. Ft._____	-	-	
Gravity GPD/Sq. Ft._____	-	-	
Disinfection Chlorinator_____	Hypochlorinator	-	
Ozone_____			
Other_____	Orthophosphate		
Auxiliary Power_____	-	-	

UTILITY NAME: HV Utility Systems, LLC  
SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT  
December 31, 2022

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1.	Present ERC's * the system can efficiently serve	<u>546</u>
2.	Maximum number of ERC's * which can be served	<u>546</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>546</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>546</u>
5.	Estimated annual increase in ERC's*	<u>None</u>
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>No</u>
7.	Attach a description of the fire fighting facilities:	<u>N/A</u>
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>Adding hydrants, valves, or new well</u>	
9.	When did the company last file a capacity analysis report with the DEP?	<u>2011</u>
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 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 #	<u>PWS #6510709</u>
12.	Water Management District Consumptive Use Permit #	<u>SWFWMD WUP#20-005953.004</u>
	a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
	b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* 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 available are available for use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER  
OPERATION  
SECTION**

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**WASTEWATER UTILITY PLANT ACCOUNTS**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>Previous Year (c)</b>	<b>Additions (d)</b>	<b>Retirements (e)</b>	<b>Current Year (f)</b>
351	Organization_____	\$ -	\$ -	\$ -	\$ -
352	Franchises_____	-	-	-	-
353	Land and Land Rights_____	43,442	-	-	43,442
354	Structure and Improvements_____	104,150	-	-	104,150
355	Power Generation Equipment_____	110,051	-	-	110,051
360	Collection Sewers - Force_____	185,569	-	-	185,569
361	Collection Sewers - Gravity_____	258,497	-	-	258,497
362	Special Collecting Structures_____	2,647	-	-	2,647
363	Services to Customers_____	7,682	-	-	7,682
364	Flow Measuring Devices_____	39,215	-	-	39,215
365	Flow Measuring Installations_____	-	-	-	-
370	Receiving Wells_____	-	4,500	-	4,500
371	Pumping Equipment_____	76,686	-	-	76,686
380	Treatment and Disposal Equipment_____	671,553	21,314	-	692,867
381	Plant Sewers_____	-	-	-	-
382	Outfall Sewer Lines_____	-	-	-	-
389	Other Plant and Miscellaneous Equipment_____	48,376	-	-	48,376
390	Office Furniture and Equipment_____	-	-	-	-
391	Transportation Equipment_____	-	-	-	-
392	Stores Equipment_____	-	-	-	-
393	Tools, Shop and Garage Equipment_____	-	-	-	-
394	Laboratory Equipment_____	-	-	-	-
395	Power Operated Equipment_____	-	-	-	-
396	Communication Equipment_____	-	-	-	-
397	Miscellaneous Equipment_____	-	-	-	-
398	Other Tangible Plant_____	240	-	-	240
	<b>Total Sewer Plant_____</b>	<b>\$ 1,548,108</b>	<b>\$ 25,814</b>	<b>\$ -</b>	<b>\$ 1,573,922</b>

\* This amount should tie to Sheet F-5

Note: Negative additions represent water property inadvertently added to sewer on 2014 annual report. Adjustments were made to correct the balances.

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g) (1)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization_	-	%		-	-	-	-
352	Franchises_	-	%		-	-	-	-
354	Structure and Improvements_	27	%	3.70	88,490	-	3,855	92,345
355	Power Generation Equipment_	17	%	5.90	110,051	-	-	110,051
360	Collection Sewers - Force_	27	%	3.70	120,291	-	6,867	127,158
361	Collection Sewers - Gravity_	40	%	2.50	101,482	-	6,462	107,944
362	Special Collecting Structures (Lift Stations)_	37	%	2.70	2,647	-	-	2,647
363	Services to Customers_	35	%	2.90	2,418	-	219	2,637
364	Flow Measuring Devices_	5	%	20.00	39,215	-	-	39,215
365	Flow Measuring Installations_	-	%		-	-	-	-
370	Receiving Wells (Lift Stations)_	25	%	4.00	-	-	90	90
371	Pumping Equipment_	18	%	5.60	35,582	-	4,264	39,846
380	Treatment and Disposal Equipment_	15	%	6.70	671,553	-	711	672,264
381	Plant Sewers_	-	%		-	-	-	-
382	Outfall Sewer Lines_	-	%		-	-	-	-
389	Other Plant and Miscellaneous Equipment_	15	%	6.70	48,376	-	-	48,376
390	Office Furniture and Equipment_	-	%		-	-	-	-
391	Transportation Equipment_	-	%		-	-	-	-
392	Stores Equipment_	-	%		-	-	-	-
393	Tools, Shop and Garage Equipment_	-	%		-	-	-	-
394	Laboratory Equipment_	-	%		-	-	-	-
395	Power Operated Equipment_	-	%		-	-	-	-
396	Communication Equipment_	-	%		-	-	-	-
397	Miscellaneous Equipment_	-	%		-	-	1	-
398	Other Tangible Plant_	10	%	10.00	240	-	-	240
	Totals_				1,220,345	-	22,469	1,242,813

\* This amount should tie to Sheet F-5

Note (1): Correction for wastewater assets added on 2014 annual report that were water assets.

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	32,807
715	Purchased Power _____	7,761
716	Fule for Power Production _____	
718	Chemicals _____	5,595
720	Materials and Supplies _____	32,070
730	Contractual Services:	
	Operator and Management _____	41,543
	Testing _____	2,990
	Other _____	
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	877
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	(6)
775	Miscellaneous Expenses _____	10,906
	Total Wastewater Operation and Maintenance Expense _____	\$ 134,543 *

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

**WASTEWATER 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	540	541	541
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	2	2	2
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			<b>543</b>	<b>544</b>	<b>551</b>

\*\* D = Displacement  
C = Compound  
T = Turbine



**PUMPING EQUIPMENT**

Lift station number _____	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	_____	_____
Make or type and nameplate data of pump _____	<u>Myers</u> <u>2 inch 1</u>	<u>Banes</u> <u>4 inch 3</u>	<u>Hydromatic</u> <u>4 inch 3</u>	<u>Banes</u> <u>4 inch 3</u>	<u>Ebara</u> <u>2 inch 1</u>	_____	_____
Year installed _____	<u>2011</u>	<u>1990</u>	<u>1990</u>	<u>2000</u>	<u>1987</u>	_____	_____
Rated capacity (GPM) _____	<u>110</u>	<u>175</u>	<u>175</u>	<u>125</u>	<u>165</u>	_____	_____
Size (HP) _____	<u>1/2 HP</u>	<u>3 HP</u>	<u>3 HP</u>	<u>2 HP</u>	<u>2 HP</u>	_____	_____
Power:							
Electric _____	<u>115/120 V</u>	<u>230 V</u>	<u>230 V</u>	<u>230 V</u>	<u>230 V</u>	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____	_____

**SERVICE CONNECTIONS**

Size (inches) _____	<u>4"</u>	_____	_____	_____	_____	_____	_____
Type (PVC, VCP, etc) _____	<u>PVC</u>	_____	_____	_____	_____	_____	_____
Average length _____	_____	_____	_____	_____	_____	_____	_____
Number of active service connections _____	<u>495</u>	_____	_____	_____	_____	_____	_____
Beginning of year _____	<u>497</u>	_____	_____	_____	_____	_____	_____
Added during year _____	<u>0</u>	_____	_____	_____	_____	_____	_____
Retired during year _____	<u>3</u>	_____	_____	_____	_____	_____	_____
End of year _____	<u>495</u>	_____	_____	_____	_____	_____	_____
Give full particulars concerning inactive connections _____	_____	_____	_____	_____	_____	_____	_____
Abandoned _____	<u>1</u>	_____	_____	_____	_____	_____	_____
Vacant _____	<u>2</u>	_____	_____	_____	_____	_____	_____

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains				Force Mains			
Size (inches) _____	<u>8"</u>	_____	_____	_____	<u>4"</u>	<u>6"</u>	_____	_____
Type of main _____	<u>PVC</u>	_____	_____	_____	<u>PVC</u>	<u>PVC</u>	_____	_____
Length of main (nearest foot): _____	<u>14,975</u>	_____	_____	_____	<u>Unk.</u>	<u>Unk.</u>	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

**MANHOLES:**

Size _____	<u>4'</u>	_____	_____	_____
Type _____	<u>Conc.</u>	_____	_____	_____
Number:				
Beginning of year _____	<u>55</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of year _____	<u>55</u>	_____	_____	_____

**TREATMENT PLANT**

Manufacturer_____	Marlof	_____	_____
Type_____	Extended Air	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Capacity_____	95,000 GPD	_____	_____
Average Daily Flow_____	32,970	_____	_____
Effluent Disposal_____	Percolation Ponds	_____	_____
Total Gallons of Wastewater Treated_____	12,034,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer_____	N/A	_____	_____	_____	_____	_____
Capacity_____ (GPM)	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer_____	_____	_____	_____	_____	_____	_____
Horsepower_____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical)_____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	940,000	None	940,000
February_____	706,000		706,000
March_____	896,000		896,000
April_____	1,206,000		1,206,000
May_____	675,000		675,000
June_____	699,000		699,000
July_____	1,092,000		1,092,000
August_____	1,186,000		1,186,000
September_____	1,636,000		1,636,000
October_____	858,000		858,000
November_____	1,062,000		1,062,000
December_____	1,078,000		1,078,000
Total for year_____	<u>12,034,000</u>		<u>12,034,000</u>

If Wastewater Treatment is purchased, indicate the vendor:

**OTHER WASTEWATER SYSTEM INFORMATION**

<p>Furnish information below for each system. A separate page should be supplied where necessary.</p>	
1. Present ERC's * that system can efficiently serve.	<u>551</u>
2. Maximum number of ERC's * which can be served.	<u>551</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>551</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>551</u>
5. Estimated annual increase in ERC's *.	<u>System is built out - Customers rent mobile home lots</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
	<u>If so, what are the utility's plans to comply with the DEP? N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>12/18/2015</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA012793</u>
<p>Use one of the following methods:</p> <p>(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.</p> <p>(b) If no historical flow data are available, use:</p> <p>ERC = ( Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day )</p>	

# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 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>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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>( X ) | NO<br>( ) | 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.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of chief executive officer of the utility) \*

1.	2.	3.	4.
( )	( )	( )	( )

\_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

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

**Company: HV Utility Systems, LLC**

**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 82,718	82,718	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 82,718</b>	<b>\$ 82,718</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 82,718</b>	<b>\$ 82,718</b>	<b>\$ -</b>

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).

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

**Company: HV Utility Systems, LLC**

**For the Year Ended December 31, 2022**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	89,724	\$ 89,724	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 89,724</b>	<b>\$ 89,724</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 89,724</b>	<b>\$ 89,724</b>	<b>\$ -</b>

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).