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FLORIDA PUBLIC SERVICE  
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**WATER and/or WASTEWATER UTILITIES**

ACCOUNTING & FINANCE

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

# ***ANNUAL REPORT***

SU866-17-AR

WU947-17-AR

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Public Service Commission

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**HV Utility Systems, LLC**

EXACT LEGAL NAME OF RESPONDENT

**659-W / 285-S**

Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***



***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2017**

## 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** - 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 (I), 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	New Port Richey, FL.34653
Mailing Address	Street Address
Telephone Number <u>800-701-1535</u>	Date Utility First Organized <u>11/01/91</u>
Fax Number <u>727-859-0707</u>	E-mail Address <u>katherine_jaronczyk@equitylifestyle.com</u>
Sunshine State One-Call of Florida, Inc. Member No. _____	<u>154795</u>
Check the business entity of the utility as filed with the Internal Revenue Service:	
<input type="checkbox"/> Individual <input type="checkbox"/> Sub Chapter S Corporation <input type="checkbox"/> 1120 Corporation <input checked="" type="checkbox"/> Partnership	
Location where books and records are located:	<u>Two North Riverside Plaza, Suite 800</u> <u>Chicago, IL.60606</u>
Names of subdivisions where service is provided:	<u>Hacienda Village Mobile Home Park</u>

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Katherine Jaronczyk	Manager of Accounting	Two North Riverside Plaza Suite 800 Chicago, IL 60606	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, FL 33625	
Officers and Managers: Scott Maupin	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

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT  
December 31, 2017

**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 86,991	\$ 78,589		\$ 165,580
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		86,991	78,589	N/A	165,580
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	58,263	112,794		171,057
Depreciation Expense _____	F-5	24,702	26,194		50,896
CIAC Amortization Expense _____	F-8				-
Taxes Other Than Income _____	F-7	4,431	9,170	-	13,601
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		87,396	148,158		235,554
Net Operating Income (Loss)		(405)	(69,569)	-	(69,974)
Other Income:					
Nonutility Income _____					-
Interest Income _____			-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (405)	\$ (69,569)	N/A	\$ (69,974)

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
December 31, 2017

**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	\$ 2,238,639	\$ 2,208,321
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,627,426)	(1,576,530)
Net Utility Plant _____		611,213	631,791
Cash _____		20,162	(5,798)
Customer Accounts Receivable (141) _____		733	804
Other Assets (Specify):			
Miscellaneous Current & Accrued Assets		-	(2)
<b>Total Assets</b> _____		<b>\$ 632,108</b>	<b>\$ 626,795</b>
<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	(1,700,873)	(1,630,899)
Total Capital _____		(1,067,590)	(997,616)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		25	25
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		7,445	8,492
Other Liabilities (Specify):			
Misc. Current and Accrued Liabilities		1,692,228	1,615,894
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		<b>\$ 632,108</b>	<b>\$ 626,795</b>



**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) _____	\$ 713,471	\$ 1,525,168	N/A	\$ 2,238,639
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	<b>\$ 713,471</b>	<b>\$ 1,525,168</b>	<b>N/A</b>	<b>\$ 2,238,639</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 _____	\$ 484,679	\$ 1,091,851	N/A	\$ 1,576,530
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	24,702	26,194		50,896
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	1	(1)		-
<b>Total credits</b> _____	<b>24,703</b>	<b>26,193</b>		<b>50,896</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>\$ 509,382</b>	<b>\$ 1,118,044</b>	<b>N/A</b>	<b>\$ 1,627,426</b>

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
December 31, 2017

**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 _____	\$ (1,630,899)	N/A
Charges during the year (specify):		
Current year loss _____	(69,974)	-
_____	-	
_____		
Balance end of year _____	\$ (1,700,873)	

**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, 2017
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**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**

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
December 31, 2017

**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	24,132	-	-	24,132
331	Transmission and Distribution Mains	140,466	-	-	140,466
333	Services	81,349	-	-	81,349
334	Meters and Meter Installations	202,088	-	-	202,088
335	Hydrants	1,884	-	-	1,884
339	Other Plant and Miscellaneous Equipment	-	-	-	-
340	Office Furniture and Equipment	-	-	-	-
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	\$ 713,471	\$ -	\$ -	\$ 713,471

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 %	\$ 1,750	\$ -	\$ 250	\$ 2,000
302	Franchises	-	- %	- %	-	-	-	-
304	Structure and Improvements	27.00	- %	3.70 %	27,392	-	1,517	28,909
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 %	32,144	-	4,128	36,272
311	Pumping Equipment	17.00	- %	5.88 %	15,590	-	-	15,590
320	Water Treatment Equipment	17.00	- %	5.88 %	3,721	-	241	3,962
330	Distribution Reservoirs and Standpipes	33.00	- %	3.03 %	20,606	-	731	21,337
331	Transmission and Distribution Mains	38.00	- %	2.63 %	127,590	-	3,694	131,284
333	Services	40.00	- %	2.50 %	78,469	-	2,034	80,503
334	Meters and Meter Installations	17.00	- %	5.88 %	54,015	-	11,883	65,898
335	Hydrants	40.00	- %	2.50 %	1,503	-	47	1,550
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	-	- %	- %	-	-	(1)	-
346	Communication Equipment	-	- %	- %	-	-	-	-
347	Miscellaneous Equipment	-	- %	- %	1,895	-	178	2,073
348	Other Tangible Plant	15.00	- %	6.67 %	-	-	-	-
	Totals				\$ 484,679		\$ 24,702	\$ 509,382

\* 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	6,769
616	Fuel for Power Production	
618	Chemicals	3,018
620	Materials and Supplies	1,300
630	Contractual Services:	
	Billing	
	Operator and Management	36,094
	Testing	4,268
	Other	
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	(23)
675	Miscellaneous Expenses	6,837
	Total Water Operation and Maintenance Expense	\$ 58,263 *

\* 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	500	505	505
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	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):					
<b>Total</b>			<b>503</b>	<b>508</b>	<b>510</b>

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



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

**YEAR OF REPORT**  
**December 31, 2017**

**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	-	1,470	-	1,470	1,197
February	-	1,359	-	1,359	1,287
March	-	1,658	-	1,658	1,279
April	-	1,745	-	1,745	1,195
May	-	1,582	-	1,582	1,386
June	-	1,253	-	1,253	3,510
July	-	1,284	-	1,284	1,094
August	-	1,332	-	1,332	951
September	-	1,181	-	1,181	1,033
October	-	1,354	-	1,354	1,168
November	-	1,276	-	1,276	1,047
December	-	1,313	-	1,313	1,004
Total for year	N/A	16,807		16,807	16,151

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, 2017

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

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-	-	-	-
Types of Well Construction and Casing _____	-	-	-	-
_____	-	-	-	-
_____	-	-	-	-
Depth of Wells _____	-	-	-	-
Diameters of Wells _____	-	-	-	-
Pump - GPM _____	-	-	-	-
Motor - HP _____	-	-	-	-
Motor Type * _____	-	-	-	-
Yields of Wells in GPD _____	-	-	-	-
Auxiliary Power _____	-	-	-	-
* Submersable, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>MOTORS</b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
<b>PUMPS</b>				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
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**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	46,047	-	
Type of source _____	Ground Wells	-	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	-	-	
Make _____	-	-	
Permitted Capacity (GPD)	-	-	
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 _____	-	-	
Ozone _____			
Other _____			
Auxiliary Power _____	-	-	

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

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**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>510</u>
2.	Maximum number of ERC's * which can be served	<u>510</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>510</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>510</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>2015</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>FLA012783</u>
12.	Water Management District Consumptive Use Permit #	<u>5953.004</u>
	a. Is the system in compliance with the requirements of the CUP?	<u>N/A</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**

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
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	252,747	-	-	252,747
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	-	-	-	-
371	Pumping Equipment	29,178	30,318	-	59,496
380	Treatment and Disposal Equipment	671,553	-	-	671,553
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>\$ 1,494,850</b>	<b>\$ 30,318</b>	<b>\$ -</b>	<b>\$ 1,525,168</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.

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT  
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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 %	69,223	-	3,854	73,077
355	Power Generation Equipment	17	- %	5.90	85,722	-	6,471	92,193
360	Collection Sewers - Force	27	- %	3.70 %	85,961	-	6,866	92,827
361	Collection Sewers - Gravity	40	- %	2.50 %	69,387	-	6,318	75,705
362	Special Collecting							
	Structures (Lift Stations)	37	- %	2.70 %	2,647	-	-	2,647
363	Services to Customers	35	- %	2.90 %	1,319	-	219	1,538
364	Flow Measuring Devices	5	- %	20.00 %	39,215	-	-	39,215
365	Flow Measuring Installations	-	- %	%	-	-	-	-
370	Receiving Wells (Lift Stations)	-	- %	%	-	-	-	-
371	Pumping Equipment	18	- %	5.60 %	18,208	-	2,465	20,673
380	Treatment and Disposal Equipment	15	- %	6.70 %	671,553	-	-	671,553
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 Equipmen	-	- %	%	-	-	-	-
394	Laboratory Equipment	-	- %	%	-	-	-	-
395	Power Operated Equipment	-	- %	%	-	-	-	-
396	Communication Equipment	-	- %	%	-	-	1	-
397	Miscellaneous Equipment	-	- %	%	-	-	-	-
398	Other Tangible Plant	10	- %	10.00 %	240	-	-	240
	Totals				1,091,851		26,194	1,118,044

\* This amount should tie to Sheet F-5

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

UTILITY NAME: HV Utility Systems, LLC

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**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	33,500
715	Purchased Power	6,789
716	Fuel for Power Production	
718	Chemicals	3,548
720	Materials and Supplies	24,560
730	Contractual Services:	
	Operator and Management	36,094
	Testing	630
	Other	
740	Rents	
750	Transportation Expense	
755	Insurance Expense	877
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	(23)
775	Miscellaneous Expenses	6,839
	Total Wastewater Operation and Maintenance Expense	\$ 112,794 *

\* 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	543	505	505
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
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0		1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>** D = Displacement C = Compound T = Turbine</b>					
<b>Total</b>			<b>543</b>	<b>508</b>	<b>515</b>



**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

Size (Inches) _____	4"						
Type (PVC, VCP, etc) _____	PVC						
Average length _____							
Number of active service connections _____	533						
Beginning of year _____	533						
Added during year _____							
Retired during year _____							
End of year _____	533						
Give full particulars concerning inactive connections _____							

**COLLECTING AND FORCE MAINS AND MANHOLES**

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

**MANHOLES:**

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

UTILITY NAME: HV Utility Systems, LLC

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**TREATMENT PLANT**

Manufacturer_____	Marlof	_____	_____
Type_____	Extended Air	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Capacity_____	95,000 GPD	_____	_____
Average Daily Flow_____	42,227	_____	_____
Effluent Disposal_____	Percolation Ponds	_____	_____
Total Gallons of Wastewater Treated_____	15,413,000	_____	_____

**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_____	866,000	None	866,000
February_____	828,000	_____	828,000
March_____	894,000	_____	894,000
April_____	851,000	_____	851,000
May_____	889,000	_____	889,000
June_____	1,240,000	_____	1,240,000
July_____	1,559,000	_____	1,559,000
August_____	2,792,000	_____	2,792,000
September_____	2,476,000	_____	2,476,000
October_____	1,114,000	_____	1,114,000
November_____	949,000	_____	949,000
December_____	955,000	_____	955,000
Total for year_____	15,413,000	_____	15,413,000

If Wastewater Treatment is purchased, indicate the vendor:

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
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**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present ERC's \* that system can efficiently serve. 515

2. Maximum number of ERC's \* which can be served. 515

3. Present system connection capacity (in ERC's \*) using existing lines. 515

4. Future system connection capacity (in ERC's \*) upon service area buildout. 515

5. Estimated annual increase in ERC's \* . System is built out - Customers rent mobile home lots

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

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? No  
N/A

9. Has the utility been required by the DEP or water management district to implement reuse? N/A  
If so, what are the utility's plans to comply with the DEP? N/A

10. When did the company last file a capacity analysis report with the DEP? N/A

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? N/A  
c. When will construction begin? N/A  
d. Attach plans for funding the required upgrading. N/A  
e. Is this system under any Consent Order of the DEP? N/A

11. Department of Environmental Protection ID # FLA012783

Use 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 residence customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT  
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# 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)

\_\_\_\_\_  
 (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, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 86,991	86,991	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 86,991</b>	<b>\$ 86,991</b>	<b>\$ -</b>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
<b>Net Water Operating Revenues</b>	<b>\$ 86,991</b>	<b>\$ 86,991</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, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	78,589	\$ 78,589	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 78,589</b>	<b>\$ 78,589</b>	<b>\$ -</b>
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
<b>Net Wastewater Operating Revenues</b>	<b>\$ 78,589</b>	<b>\$ 78,589</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).