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

To Whom It May Concern,

Enclosed is our submission of nine 2024 Annual Reports (3 copies each) for the following regulated utilities in accordance with our extended deadline of 6/30/2025:

Buccaneer Water Service (WU730-24-AR)  
MHC HV FL Utility Systems, L.L.C. (WU960-24-AR)  
MHC OL Utility Systems, L.L.C. (WS961-24-AR)  
OB Utility Systems, L.L.C. (WS945-24-AR)  
COL Utility Systems, L.L.C. (WS946-24-AR)  
MFL Utility Systems, L.L.C. (WS948-24-AR)  
Coral Cay Water & Sewer Company (WS731-24-AR)  
HV Utility Systems, L.L.C. (SU866-24-AR and WU947-24-AR)  
NHC Utilities, Inc. (WU963-24-AR)

Please let me know if you have any issues or questions with these forms.

Regards,



**els**

**Mike Smith**  
**Utility Accounting**  
Equity LifeStyle Properties  
P: (773) 960-5830  
[mike\\_smith@equitylifestyle.com](mailto:mike_smith@equitylifestyle.com)

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Chicago Office • Two N. Riverside Plaza Chicago, IL 60606  
• **EquityLifeStyle.com**

**CLASS "C"**

**WATER and/or WASTEWATER UTILITIES**

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

# ***ANNUAL REPORT***

**SU866-24-AR**

**WU947-24-AR**

**HV Utility Systems, LLC**

EXACT LEGAL NAME OF RESPONDENT

**659-W / 285-S**

Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***



*SU 866*

***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2024**

## 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**

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# REPORT OF

HV Utility Systems, LLC  
(Exact name of utility)

7107 Gibraltar Avenue	New Port Richey, FL 34653
Mailing Address	Street Address
Telephone Number      800-701-1535	Date Utility First Organized      11/01/91
Fax Number      727-859-0707	E-mail Address: Mike_Smith@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: Melissa Cornelio	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	4300 W. Cypress Street - Suite 400 Tampa, FL 33607	None
			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_____		\$ 85,463	\$ 102,222		\$ 187,685
Commercial_____					-
Industrial_____					-
Multiple Family_____					-
Guarenteed Revenues_____					-
Other (Specify)_____					-
Total Gross Revenue_____		85,463	102,222	N/A	187,685
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	69,100	142,109		211,209
Depreciation Expense_____	F-5	28,922	37,626		66,548
CIAC Amortization Expense_____	F-8				-
Taxes Other Than Income_____	F-7	4,561	10,392	-	14,953
Income Taxes_____	F-7	-	-		-
Total Operating Expenses_____		102,583	190,127		292,710
Net Operating Income (Loss)		(17,120)	(87,905)	-	(105,025)
Other Income:					
Nonutility Income_____					-
Interest Income_____			-		-
_____					-
Other Deductions:					
Miscellaneous Nonutlity Expenses_____					-
Interest Expense_____		-			-
AFUDC_____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (17,120)	\$ (87,905)	N/A	\$ (105,025)

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
December 31, 2024

**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	\$ 2,879,591	\$ 2,636,737
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,998,208)	(1,931,662)
Net Utility Plant _____		881,383	705,075
Cash _____		16,427	13,887
Customer Accounts Receivable (141) _____			24
Other Assets (Specify):			
Miscellaneous Current & Accrued Assets		33	-
Total Assets _____		\$ 897,843	\$ 718,986
<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	(2,279,090)	(2,174,065)
Total Capital _____		(1,645,807)	(1,540,782)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		1,425	2,558
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____		8,446	8,103
Other Liabilities (Specify):			
Misc. Current and Accrued Liabilities		2,533,779	2,249,107
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 897,843	\$ 718,986

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 941,970	\$ 1,937,621	N/A	\$ 2,879,591
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 941,970	\$ 1,937,621	N/A	\$ 2,879,591

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 662,101	\$ 1,269,561	N/A	\$ 1,931,662
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	28,922	37,626		66,548
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	-	(2)		(2)
Total credits _____	28,922	37,624		66,546
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____	-	-		-
Correction of prior year _____	-	-		-
Total debits _____	-	-		-
Balance End of Year _____	\$ 691,023	\$ 1,307,185	N/A	\$ 1,998,208

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT  
December 31, 2024

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	\$ (2,174,065)	N/A
Charges during the year (specify):		
Current year loss	(105,025)	-
Rounding	-	
Balance end of year	\$ (2,279,090)	

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

**YEAR OF REPORT**  
December 31, 2024

**TAX EXPENSE**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _ _ _ _ _	\$ -	\$ -	N/A	\$ -
State income tax _ _ _ _ _	-	-		
Taxes Other Than Income:				
State ad valorem tax _ _ _ _ _	-	-		
Local property tax _ _ _ _ _	715	5,792		6,507
Regulatory assessment fee _ _	3,846	4,600		8,446
Other (Specify):				
Total Tax Expense _ _ _ _ _	\$ 4,561	\$ 10,392		\$ 14,953

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

Report all information concerning 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
	-	-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	
		-	

UTILITY NAME: HV Utility Systems, LLC

**YEAR OF REPORT**  
December 31, 2024

**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.			Water	Wastewater
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, 2024

**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	54,093	-	124,294
311	Pumping Equipment_____	15,590	-	-	15,590
320	Water Treatment Equipment_	4,095	-	-	4,095
330	Distribution Reservoirs and Standpipes_____	56,683	5,500	-	62,183
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	\$ 59,593	\$ -	\$ 941,970

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	\$ 3,500	\$ -	\$ 250	\$ 3,750
302	Franchises_____	-	-	-	-	-	-	-
304	Structure and Improvements_____	27.00	-	3.70	38,011	-	1,517	39,528
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	61,038	-	5,719	66,757
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_____	-	-	3.03	28,294	-	1,490	29,784
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	165,256	-	19,900	185,156
335	Hydrants_____	40.00	-	2.50	1,834	-	46	1,880
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_____				\$ 662,101		\$ 28,922	\$ 691,023

\* 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 _____	8,726
616	Fuel for Power Production _____	
618	Chemicals _____	2,729
620	Materials and Supplies _____	595
630	Contractual Services:	
	Billing _____	25,000
	Operator and Management _____	26,434
	Testing _____	5,616
	Other _____	
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	
	Total Water Operation and Maintenance Expense _____	\$ 69,100 *
* 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	492	494	494
3/4"	D	1.5		-	-
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	3	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			496	497	499
** D = Displacement C = Compound T = Turbine					

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

YEAR OF REPORT  
December 31, 2024

**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_____	-	1,323	-	1,323	1,073
February_____	-	1,211	-	1,211	971
March_____	-	1,291	-	1,291	1,002
April_____	-	1,286	-	1,286	970
May_____	-	1,370	-	1,370	980
June_____	-	1,202	-	1,202	1,015
July_____	-	1,193	-	1,193	1,057
August_____	-	1,204	-	1,204	911
September_____	-	1,117	-	1,117	869
October_____	-	1,177	-	1,177	923
November_____	-	1,280	-	1,280	905
December_____	-	1,282	-	1,282	915
Total for year_____	N/A	14,936		14,936	11,591

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, 2024

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

UTILITY NAME: HV Utility Systems, LLC

<b>YEAR OF REPORT</b> December 31, 2024
--

### SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):

Gallons per day of source_____	40,919	-	
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, 2024

**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 \_\_\_\_\_ 499
2. Maximum number of ERC's \* which can be served \_\_\_\_\_ 499
3. Present system connection capacity (in ERC's \*) using existing lines \_\_\_\_\_ 499
4. Future connection capacity (in ERC's \*) upon service area buildout \_\_\_\_\_ 499
5. Estimated annual increase in ERC's\* \_\_\_\_\_ 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: \_\_\_\_\_ N/A
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
Adding hydrants, valves, or new well  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ 2011
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 # \_\_\_\_\_ PWS #6510709
12. Water Management District Consumptive Use Permit # \_\_\_\_\_ SWFWMD WUP#20-005953.004
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_ Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_ N/A

- \* 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_____	116,510	-	-	116,510
355	Power Generation Equipment_____	110,051	-	-	110,051
360	Collection Sewers - Force_____	185,569	6,189	-	191,758
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_____	244,764	7,100	-	251,864
380	Treatment and Disposal Equipment_____	692,867	169,972	-	862,839
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
	Total Sewer Plant_____	\$ 1,754,360	\$ 183,261	\$ -	\$ 1,937,621

\* 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 %	96,427	-	4,311	100,738
355	Power Generation Equipment_____	17	-	5.90 %	110,051	-	-	110,051
360	Collection Sewers - Force_____	27	-	3.70 %	134,025	-	6,979	141,004
361	Collection Sewers - Gravity_____	40	-	2.50 %	114,408	-	6,462	120,870
362	Special Collecting Structures (Lift Stations)_____	37	-	2.70 %	2,647	-	-	2,647
363	Services to Customers_____	35	-	2.90 %	2,856	-	220	3,076
364	Flow Measuring Devices_____	5	-	20.00 %	39,215	-	-	39,215
365	Flow Measuring Installations_____	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)_____	25	-	4.00 %	270	-	180	450
371	Pumping Equipment_____	18	-	5.60 %	48,783	-	13,806	62,589
380	Treatment and Disposal Equipment	15	-	6.70 %	672,263	-	5,666	677,929
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_____	-	-	%	-	-	-	-
397	Miscellaneous Equipment_____	-	-	%	-	-	2	-
398	Other Tangible Plant_____	10	-	10.00 %	240	-	-	240
	Totals_____				1,269,561		37,626	1,307,185

\* 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	51,165
715	Purchased Power	8,726
716	Fule for Power Production	
718	Chemicals	10,744
720	Materials and Supplies	8,168
730	Contractual Services:	
	Operator and Management	34,521
	Testing	
	Other	25,000
740	Rents	
750	Transportation Expense	
755	Insurance Expense	877
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	2,908
	Total Wastewater Operation and Maintenance Expense	\$ 142,109 *
* 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)	
Residential Service					
5/8"	D	1.0	492	494	494
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 1/2"	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):					
Total			495	497	504
** D = Displacement C = Compound T = Turbine					

## PUMPING EQUIPMENT

Lift station number _____	1	2	3	4	5		
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 _____	497						
Beginning of year _____	495						
Added during year _____	0						
Retired during year _____	2						
End of year _____	497						
Give full particulars concerning inactive connections _____	2						
	0						
	0						

## 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

**YEAR OF REPORT**  
December 31, 2024

**TREATMENT PLANT**

Manufacturer_____	Marlof		
Type_____	Extended Air		
"Steel" or "Concrete"_____	Concrete		
Total Capacity_____	95,000 GPD		
Average Daily Flow_____	35,592		
Effluent Disposal_____	Percolation Ponds		
Total Gallons of Wastewater Treated_____	12,991,000		

**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_____	968,000	None	968,000
February_____	931,000		931,000
March_____	953,000		953,000
April_____	844,000		844,000
May_____	771,000		771,000
June_____	766,000		766,000
July_____	1,101,000		1,101,000
August_____	1,809,000		1,809,000
September_____	1,670,000		1,670,000
October_____	1,348,000		1,348,000
November_____	940,000		940,000
December_____	890,000		890,000
Total for year_____	12,991,000		12,991,000

If Wastewater Treatment is purchased, indicate the vendor:

**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. 504
2. Maximum number of ERC's \* which can be served. 504
3. Present system connection capacity (in ERC's \*) using existing lines. 504
4. Future system connection capacity (in ERC's \*) upon service area buildout. 504
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? 12/18/2015
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 # FLA012793

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:  
$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$


# 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. ( X )	2. ( X )	3. ( X )	4. ( X )
1. ( )	2. ( )	3. ( )	4. ( )

  
 \_\_\_\_\_  
 (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  
Wastewater Operations  
Class C**

**Company: HV Utility Systems, LLC**

**For the Year Ended December 31, 2024**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	102,222	\$ 102,222	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 102,222</b>	<b>\$ 102,222</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>\$ 102,222</b>	<b>\$ 102,222</b>	<b>\$ -</b>
Explanations:			
<p>Instructions:</p> <p>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).</p>			

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

**Company: HV Utility Systems, LLC**

**For the Year Ended December 31, 2024**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 85,463	85,463	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 85,463</b>	<b>\$ 85,463</b>	<b>\$ -</b>
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
<b>Net Water Operating Revenues</b>	<b>\$ 85,463</b>	<b>\$ 85,463</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).