

CLASS "C"

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WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

SU866-05-AR

HV Utility Systems, LLC

EXACT LEGAL NAME OF RESPONDENT

285-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



06 APR 27 AM 11:17
DIVISION OF
REGULATION

VICE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2005

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

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April 19, 2006

To the Members
HV Utility Systems, LLC

We have compiled the 2005 Annual Report of HV Utility Systems, LLC in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of HV Utility Systems, LLC. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

We are not independent with respect to HV Utility Systems, LLC.

Cronin, Jackson, Nixon & Wilson
CRONIN, JACKSON, NIXON & WILSON

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

Company: HV Utility Systems, LLC

For the Year Ended December 31, 2005

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	71,167	\$ 71,167	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 71,167	\$ 71,167	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 71,167	\$ 71,167	\$ -
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).			

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

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: Robert C. Nixon	CPA	2560 Gulf-to-Bay Blvd. Clearwater, FL 33625	
Person who prepared this report: Cronin, Jackson, Nixon & Wilson	CPA's	2560 Gulf-to-Bay Blvd. Clearwater, FL 33625	
Officers and Managers: Roger Maynard	Regional Vice President	28050 US 19 North Clearwater, Fla. 34621	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 _____			\$ 71,167		\$ 71,167
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		N/A	71,167	N/A	71,167
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	N/A	136,514		136,514
Depreciation Expense _____	F-5		46,404		46,404
CIAC Amortization Expense _____	F-8		(2,709)		(2,709)
Taxes Other Than Income _____	F-7	-	8,795	-	8,795
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____			189,004		189,004
Net Operating Income (Loss)		-	(117,837)	-	(117,837)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____			1,298		1,298
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		N/A	\$ (119,135)	N/A	\$ (119,135)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 859,840	\$ 793,593
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(393,225)	(346,822)
Net Utility Plant _____		466,615	446,771
Cash _____		(194,938)	(5,520)
Customer Accounts Receivable (141) _____		71,044	412
Other Assets (Specify):			
Non-Utility property (net)		22,582	23,339
Special Deposits		-	-
Miscellaneous Current & Accrued Assets		21,471	21,471
Total Assets _____		\$ 386,774	\$ 486,473
LIABILITIES AND CAPITAL:			
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	(280,633)	(161,498)
Total Capital _____		352,650	471,785
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		539	540
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7		3,492
Other Liabilities (Specify):			
Accrued Taxes (236) _____			
Accrued Regulatory Assessment Fees		3,203	
Misc. Current and Accrued Liabilities		22,435	
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	7,947	10,656
Total Liabilities and Capital _____		\$ 386,774	\$ 486,473

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	N/A	\$ 859,840	N/A	\$ 859,840
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-	-		-
_____				-
Total Utility Plant _____	N/A	\$ 859,840	N/A	\$ 859,840

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	N/A	\$ 346,822	N/A	\$ 346,822
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____		46,404		46,404
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
_____	-	-		-
Total credits _____		46,404		46,404
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	-			-
Cost of removal _____	-			-
Other debits (specify) _____				
Rounding _____		1		1
Total debits _____	-	1		1
Balance End of Year _____	\$ -	\$ 393,225	N/A	\$ 393,225

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT
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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 _____	\$ (161,498)	N/A
Charges during the year (specify):		
Current year loss _____	(119,135)	-

Balance end of year _____	\$ (280,633)	

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, 2005

TAXES ACCRUED (236)

(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 _ _ _ _ _		-		
Regulatory assessment fee _ _ _		3,203		3,203
Other (Specify):				
Total taxes accrued _ _ _ _ _		\$ 3,203		\$ 3,203

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
SI Utility Group		\$ 90,404	Contract plant operation & maintenance
Cronin, Jackson, Nixon & Wilson CPA's		1,563	Accounting services
Davis Supply		10,068	Contract plant operation & maintenance
Ultra Vision		3,333	Repairs & maintenance

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT
December 31, 2005

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 _____		(39,917)	(39,917)
7. Net CIAC _____		\$ 7,947	\$ 7,947

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	\$ 37,208	\$ 37,208
Add Debits During Year: _____	-	2,709	2,709
PSC Audit Adjustment Docket No. 030747-SU	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ 39,917	\$ 39,917

SCHEDULE "B"

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	0 ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity					-
Preferred Stock	-				-
Long Term Debt					-
Customer Deposits					-
Tax Credits - Zero Cost					-
Tax Credits - Weighted Cost					-
Deferred Income Taxes					-
Other (Explain)					-
Total	-	-	-	-	-

[illegible]

WATER OPERATION SECTION

HV Utility Systems, LLC provides regulated Wastewater Service Only; therefore this section is not applicable and has been Omitted from this Report.

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 _____	100,608	-	-	100,608
355	Power Generation Equipment _____	50,193	40,000	-	90,193
360	Collection Sewers - Force _____	24,439	22,269	-	46,708
361	Collection Sewers - Gravity _____	29,699	-	-	29,699
362	Special Collecting Structures _____	2,647	-	-	2,647
363	Services to Customers _____	4,182	-	-	4,182
364	Flow Measuring Devices _____	-	3,978	-	3,978
365	Flow Measuring Installations _____	-	-	-	-
370	Receiving Wells _____	-	-	-	-
371	Pumping Equipment _____	-	-	-	-
380	Treatment and Disposal Equipment _____	503,051	-	-	503,051
381	Plant Sewers _____	-	-	-	-
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	35,092	-	-	35,092
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 _____	\$ 793,593	\$ 66,247	\$ -	\$ 859,840

* This amount should tie to Sheet F-5

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) (Note 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	22,960	-	3,722	26,682
355	Power Generation Equipment_	17	-	5.90	12,165	-	4,128	16,293
360	Collection Sewers - Force_	27	-	3.70	10,928	-	1,316	12,244
361	Collection Sewers - Gravity_	40	-	2.50	15,804	-	742	16,546
362	Special Collecting Structures (Lift Stations)_	37	-	2.70	19,188	-	71	19,259
363	Services to Customers_	35	-	2.90	2,197	-	120	2,317
364	Flow Measuring Devices_	-	-	%	-	-	398	398
365	Flow Measuring Installations_	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)_	-	-	%	-	-	-	-
371	Pumping Equipment_	-	-	%	-	-	-	-
380	Treatment and Disposal Equipment	15	-	6.70	233,700	1	33,539	267,238
381	Plant Sewers_	-	-	%	-	-	-	-
382	Outfall Sewer Lines_	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment_	15	-	6.70	29,868	-	2,344	32,212
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_	10	-	10.00	12	-	24	36
	Totals_				346,822	1	46,404	393,225

* This amount should tie to Sheet F-5

Note (1): PSC Audit Adjustments - Docket No. 030747-SU. Also, the beginning balance in account 364 was reclassified to account 355 to correct an error in posting made by the former owners in the 2002 Annual Report.

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 _____	38,396
715	Purchased Power _____	12,612
716	Fuel for Power Production _____	
718	Chemicals _____	10,682
720	Materials and Supplies _____	2,285
730	Contractual Services:	
	Operator and Management _____	
	Testing _____	2,198
	Other _____	68,464
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	877
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	1,000
	Total Wastewater Operation and Maintenance Expense _____	\$ 136,514 *
* 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	528	532	532
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			528	532	532
** D = Displacement C = Compound T = Turbine					

PUMPING EQUIPMENT

Lift station number _____	1	2	3	4			
Make or type and nameplate data of pump	Enpo	Enpo	Enpo	Enpo			
Year installed _____	2000	1990	2000	1987			
Rated capacity (GPM) _____	140	100	Unk.	Unk.			
Size (HP) _____	4"	4"	4"	4"			
Power:							
Electric _____	X	X	X	X			
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):	Unk.			Unk.	Unk.		
Beginning of year _____							
Added during year _____							
Retired during year _____							
End of year _____							

MANHOLES:

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

UTILITY NAME: HV Utility Systems, LLC

YEAR OF REPORT
December 31, 2005

TREATMENT PLANT

Manufacturer_____	Marlof		
Type_____	Extended Air		
"Steel" or "Concrete"_____	Concrete		
Total Capacity_____	100,000 GPD		
Average Daily Flow_____	54,219		
Effluent Disposal_____	Percolation Ponds		
Total Gallons of Wastewater Treated_____	19,790,000		

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_____	1,643,000	None	1,643,000
February_____	1,643,000		1,643,000
March_____	1,829,000		1,829,000
April_____	1,860,000		1,860,000
May_____	1,302,000		1,302,000
June_____	1,440,000		1,440,000
July_____	2,046,000		2,046,000
August_____	1,705,000		1,705,000
September_____	1,320,000		1,320,000
October_____	1,519,000		1,519,000
November_____	1,530,000		1,530,000
December_____	1,953,000		1,953,000
Total for year_____	19,790,000		19,790,000

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. 533
2. Maximum number of ERC's * which can be served. 533
3. Present system connection capacity (in ERC's *) using existing lines. 533
4. Future system connection capacity (in ERC's *) upon service area buildout. 533
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 cor 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 #

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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day)


CERTIFICATION OF ANNUAL REPORT

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

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

VP

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.