

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

CHC VII, LTD

---

Exact Legal Name of Respondent

609-W

525-S

---

Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2023**

## 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 ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes 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 utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

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

**DEPRECIATION** - The loss in 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 the 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

CHC VII, LTD

(EXACT NAME OF UTILITY)

P. O. Box 330 Lakeland, Florida 33802-0330	500 South Florida Avenue, Suite 700 Lakeland FL 33801	Polk
Mailing Address	Street Address	County

Telephone Number (863) 647-1581 Date Utility First Organized 1986

Fax Number (863) 647-3992 E-mail Address baltman@centurycompanies.net

Sunshine State One-Call of Florida, Inc. Member No. CV2090

Check the business entity of the utility as filed with the Internal Revenue Service:

Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and phone where records are located: 500 South Florida Avenue, Suite 700  
Lakeland, Florida

Name of subdivisions where services are provided: Swiss Golf & Tennis Club Mobile Home Park  
Hidden Golf Club Mobile Home Park

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Brian Altman</u>	<u>Manager</u>	<u>500 South Florida Ave.</u> <u>Lakeland FL 33801</u>	
Person who prepared this report: <u>Kim S Kelley</u>	<u>Accounting Clerk</u>	<u>PO Box 330</u> <u>Lakeland, FL 33802</u>	
Officers and Managers: <u>Brian Altman</u>	<u>Manager</u>	<u>500 South Florida Ave.</u> <u>Lakeland FL 33801</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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
<u>T&amp;A Investments</u>	<u>5</u>	<u>500 S FL Ave., Lakeland</u>	\$ <u>0</u>
<u>T&amp;A Family Partnership</u>	<u>15</u>	<u>500 S FL Ave., Lakeland</u>	\$ <u>0</u>
<u>Anita K Maxwell</u>	<u>79</u>	<u>500 S Florida Ave, Lkld</u>	\$ <u>0</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
-------------------------------------

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 161,283	238,465	\$ _____	\$ 399,748
Commercial _____		6,815	5,421	_____	12,236
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
Total Gross Revenue _____		\$ 168,098	\$ 243,886	\$ _____	\$ 411,984
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 171,317	161,911	\$ _____	\$ 333,228
Depreciation Expense _____	F-5	26,680	29,271	_____	55,951
CIAC Amortization Expense _____	F-8	_____	_____	_____	0
Taxes Other Than Income _____	F-7	9,098	13,438	_____	22,536
Income Taxes _____	F-7	_____	_____	_____	0
Total Operating Expense		\$ 207,095	204,620	_____	\$ 411,715
Net Operating Income (Loss)		\$ (38,997)	39,266	\$ _____	\$ 269
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ 7,301,740
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ 3,543,568
Interest Expense _____		_____	_____	_____	1,997,566
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Net Income (Loss)		\$ _____	\$ _____	\$ _____	\$ 1,760,875

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	\$ 1,534,383	\$ 1,522,811
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	1,067,898	1,016,336
Net Utility Plant -----		\$ 466,485	\$ 506,475
Cash -----		662,587	554,682
Customer Accounts Receivable (141) -----		0	0
Other Assets (Specify): Mtg Holder escrows		427,799	60,138
Non Utility Property, Net (121,122) -----		7,581,777	7,700,389
Accounts Receivable Associated Cos (145) -----		33,934,629	32,500,545
Miscellaneous Current & Accrued Assets(174) -----		1,623,382	1,577,359
Unamortized Regulatory Comm. Expns -----		3,490	4,169
<b>Total Assets</b> -----		<b>\$ 44,700,149</b>	<b>\$ 42,903,757</b>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	-----	-----
Preferred Stock Issued (204) -----	F-6	-----	-----
Other Paid in Capital (211) -----		-----	-----
Retained Earnings (215) -----	F-6	-----	-----
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	(12,685,218)	(14,446,093)
<b>Total Capital</b> -----		<b>\$ (12,685,218)</b>	<b>\$ (14,446,093)</b>
Long Term Debt (224) -----	F-6	\$ 56,615,000	\$ 56,615,000
Accounts Payable (231) -----		56,131	22,771
Notes Payable (232) -----		0	0
Customer Deposits (235) -----		-----	-----
Accrued Taxes (236) -----		22,536	17,539
Other Liabilities (Specify) Unearned Income		1,021	3,861
Miscellaneous Current & Accrued Liab (241) -----		690,679	690,679
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	-----	-----
<b>Total Liabilities and Capital</b> -----		<b>\$ 44,700,149</b>	<b>\$ 42,903,757</b>



UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service	\$ 710,130	\$ 824,253	\$ _____	\$ 1,534,383
----- Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____	_____	_____	_____	_____
----- Total Utility Plant _____	\$ 710,130	\$ 824,253	\$ _____	\$ 1,534,383

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ 421,602	\$ 594,734	\$ _____	\$ 1,016,336
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ 26,680	\$ 29,271	\$ _____	\$ 55,951
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	0
Amortization-Org. & Franch.	_____	_____	_____	_____
Total Credits _____	\$ 26,680	\$ 29,271	\$ _____	\$ 55,951
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ 0	\$ 4,389	\$ _____	\$ 4,389
Cost of removal _____	_____	0	_____	0
Other debits (specify) _____	_____	_____	_____	_____
----- Total Debits _____	\$ 0	\$ 4,389	\$ _____	\$ 4,389
Balance End of Year _____	\$ 448,282	\$ 619,616	\$ _____	\$ 1,067,898

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
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CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
Shares authorized _____	_____	_____
Shares issued and outstanding _____	_____	_____
Total par value of stock issued _____	_____	_____
Dividends declared per share for year _____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____	_____ _____	_____ _____
Balance end of year _____	\$ _____	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ (14,446,093)
Changes during the year (Specify): Current year income(loss) _____	_____ _____	_____ 1,760,875
Balance end of year _____	\$ _____	\$ (12,685,218)

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Walker & Dunlop 11/27/19 Matures 12/1/29	3.48%	120	\$ 56,615,000
_____	_____	_____	_____
Total _____	_____	_____	\$ 56,615,000

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT  
DECEMBER 31, 2023

**TAXES ACCRUED ( 236 )**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	1,534	2,463	_____	3,997
Regulatory assessment fee_____	7,564	10,975	_____	18,539
Other (Specify)_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
<b>Total Taxes Accrued_____</b>	\$ <b>9,098</b>	\$ <b>13,438</b>	\$ _____	\$ <b>22,536</b>

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

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
Consta flow Inc	\$ 0	\$ _____	monthly service/testing
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____
_____	\$ _____	\$ _____	_____



UTILITY NAME: CHC VII, LTD

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 0	\$ 0	\$ 0
2) Add credits during year_____	\$ 0	\$ 0	\$ 0
3) Total_____	0	0	0
4) Deduct charges during the year_____			
5) Balance end of year_____			
6) Less Accumulated Amortization_____			
7) Net CIAC_____	\$ 0	\$ 0	\$ 0

**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
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____		\$ 0	\$ 0

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ 0	\$ 0	\$ 0
Add Credits During Year:_____			
Deduct Debits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ 0	\$ 0	\$ 0

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: CHC VII, LTD.

YEAR OF REPORT DECEMBER 31, 2023
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	<b>\$ _____</b>	<b>100.00 %</b>		<b>_____ %</b>

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate:	_____ %
Commission Order Number approving AFUDC rate:	_____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: CHC VII, LTD.

YEAR OF REPORT DECEMBER 31, 2023
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	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 of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

**WATER  
OPERATING  
SECTION**



**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
301	Organization _____	\$ _____	\$ _____	\$ _____	\$ _____
302	Franchises _____	_____	_____	_____	_____
303	Land and Land Rights _____	3,165	_____	_____	3,165
304	Structures and Improvements _____	10,112	_____	_____	10,112
305	Collecting and Impounding Reservoirs _____	_____	_____	_____	_____
306	Lake, River and Other Intakes _____	_____	_____	_____	_____
307	Wells and Springs _____	7,482	_____	_____	7,482
308	Infiltration Galleries and Tunnels _____	_____	_____	_____	_____
309	Supply Mains _____	0	_____	_____	0
310	Power Generation Equipment _____	_____	_____	_____	_____
311	Pumping Equipment _____	102,443	-	_____	102,443
320	Water Treatment Equipment _____	11,884	_____	_____	11,884
330	Distribution Reservoirs and Standpipes _____	71,500	_____	_____	71,500
331	Transmission and Distribution Lines _____	178,501	_____	_____	178,501
333	Services _____	0	_____	_____	0
334	Meters and Meter Installations _____	247,966	_____	_____	247,966
335	Hydrants _____	36,708	-	_____	36,708
336	Backflow Prevention Devices _____	5,268	_____	_____	5,268
339	Other Plant and Miscellaneous Equipment _____	_____	_____	_____	_____
340	Office Furniture and Equipment _____	2,250	_____	_____	2,250
341	Transportation Equipment _____	20,669	_____	_____	20,669
342	Stores Equipment _____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment _____	1,118	_____	_____	1,118
344	Laboratory Equipment _____	_____	_____	_____	_____
345	Power Operated Equipment _____	9,264	_____	_____	9,264
346	Communication Equipment _____	_____	_____	_____	_____
347	Miscellaneous Equipment _____	_____	_____	_____	_____
348	Other Tangible Plant _____	1,800	_____	_____	1,800
	<b>Total Water Plant _____</b>	<b>\$ 710,130</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 710,130</b>



ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (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)
304	Structures and Improvements	28	0 %	3.7 %	\$ 8,000	\$	\$	\$ 8,000
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	27	0 %	3.7 %	7,482			7,482
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains							0
310	Power Generating Equipment							0
311	Pumping Equipment	17	%	5.88 %	102,442		-	102,442
320	Water Treatment Equipment	17	0 %	5.88 %	10,463		84	10,547
330	Distribution Reservoirs & Standpipes	33	0 %	3.03 %	29,044		2,145	31,189
331	Trans. & Dist. Mains	38	0 %	2.63 %	164,159		4,698	168,857
333	Services							0
334	Meter & Meter Installations	17	0 %	5.88 %	43,651		14,580	58,231
335	Hydrants	40	0 %	2.5 %	34,021		918	34,939
336	Backflow Prevention Devices		%	6.67 %	2,284		351	2,635
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment		0 %	16.7 %	2,250			2,250
341	Transportation Equipment	6	%	%	10,593		2,761	13,354
342	Stores Equipment		%	%				
343	Tools, Shop and Garage Equipment		%	6.67 %	37		37	74
344	Laboratory Equipment		%	%				
345	Power Operated Equipment	20	%	10 %	6,299		926	7,225
346	Communication Equipment		%	%				
347	Miscellaneous Equipment		%	%				
348	Other Tangible Plant		%	10 %	877		180	1,057
	Totals				\$ 421,602	\$	\$ 26,680	\$ 448,282 *

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

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees_____	\$ 97,095
603	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	
604	Employee Pensions and Benefits_____	
610	Purchased Water_____	
615	Purchased Power_____	9,552
616	Fuel for Power Production_____	
618	Chemicals_____	16,992
620	Materials and Supplies_____	10,572
630	Contractual Services:	
	Billing_____	
	Professional_____	2,025
	Testing_____	2,203
	Other_____	18,867
640	Rents_____	6,329
650	Transportation Expense_____	3,848
655	Insurance Expense_____	810
665	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	575
670	Bad Debt Expense_____	2,449
675	Miscellaneous Expenses_____	
	Total Water Operation And Maintenance Expense_____	\$ 171,317 *

\* 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	869	869	869.0
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	10	10	10.0
3/4"	D	1.5			
1"	D	2.5	2	2	5.0
1 1/2"	D,T	5.0	2	2	20.0
2"	D,C,T	8.0	2	2	24.0
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement C = Compound T = Turbine			<b>Total</b>	<b>885</b>	<b>885</b>
					<b>928.0</b>

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
-------------------------------------

SYSTEM NAME: SWISS GOLF AND HIDDEN GOLF

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January		4,560	0	4,560	4,364
February		3,976	0	3,976	4,032
March		4,947	0	4,947	5,543
April		4,542	0	4,542	4,134
May		4,524	75	4,449	4,421
June		3,491	87	3,404	3,404
July		3,963	44	3,919	3,170
August		3,681	89	3,592	3,620
September		3,369	44	3,325	3,459
October		4,403	75	4,328	3,950
November		4,491	122	4,369	4,078
December		4,504	104	4,400	4,234
Total for Year		50,451	640	49,811	48,409

If water is purchased for resale, indicate the following:

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

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

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6"	9,060			9,060
PVC	4"	1,740			1,740
PVC	2"	8,760			8,760

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
-------------------------------------

SYSTEM NAME: SWISS GOLF AND HIDDEN GOLF

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	_____	_____	_____	_____
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	546'	_____	_____	_____
Diameters of Wells_____	12"	_____	_____	_____
Pump - GPM_____	_____	_____	_____	_____
Motor - HP_____	60	_____	_____	_____
Motor Type *_____	_____	_____	_____	_____
Yields of Wells in GPD_____	779,040	_____	_____	_____
Auxiliary Power_____	NO	_____	_____	_____
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel	_____	_____	_____
Capacity of Tank_____	20,000 GAL	_____	_____	_____
Ground or Elevated_____	Ground	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b>				
Manufacturer_____	N/A	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<b>Pumps</b>				
Manufacturer_____	N/A	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	779,040	_____	_____
Type of Source_____	Ground	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	Primary	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	779,040	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	N/A	_____	_____
Reverse Osmosis_____	N/A	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	N/A	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	N/A	_____	_____
Gravity GPD/Sq.Ft._____	N/A	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	No	_____	_____
Ozone_____	No	_____	_____
Other_____	No	_____	_____
Auxiliary Power_____	No	_____	_____





UTILITY NAME: CHC VII, LTD

YEAR OF REPORT  
DECEMBER 31, 2023

SYSTEM NAME: SWISS GOLF AND HIDDEN GOLF

GENERAL WATER SYSTEM INFORMATION

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

1. Present ERC's \* the system can efficiently serve. \_\_\_\_\_ 937
2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 937
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 937
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 937
5. Estimated annual increase in ERCs \*. NONE
6. Is the utility required to have fire flow capacity? YES  
If so, how much capacity is required? fire flows of not less than 500 gallons per minute
7. Attach a description of the fire fighting facilities. City of Winter Haven, Polk County Fire Departments  
40 fire hydrants; on site well.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
At this time there are no plans to enlarge or improve the water system.
9. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # \_\_\_\_\_ 6535064
12. Water Management District Consumptive Use Permit # 20007187.008
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

\* An ERC is determined based on one of the following methods:

(a) If actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of 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/350 gallons per day).

**WASTEWATER  
OPERATING  
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 _____	_____	_____	_____	5,082
353	Land and Land Rights _____	5,082	_____	_____	14,864
354	Structures and Improvements _____	14,864	_____	_____	1,139
355	Power Generation Equipment _____	1,139	_____	_____	4,669
360	Collection Sewers - Force _____	4,669	_____	_____	353,575
361	Collection Sewers - Gravity _____	353,575	_____	_____	_____
362	Special Collecting Structures _____	0	_____	_____	_____
363	Services to Customers _____	1,050	_____	_____	1,050
364	Flow Measuring Devices _____	4,328	_____	_____	4,328
365	Flow Measuring Installations _____	350	_____	_____	350
370	Receiving Wells _____	144,139	_____	_____	144,139
371	Pumping Equipment _____	103,890	_____	_____	103,890
380	Treatment and Disposal Equipment _____	144,408	10,184	4,389	150,203
381	Plant Sewers _____	0	_____	_____	0
382	Outfall Sewer Lines _____	_____	_____	_____	_____
389	Other Plant and Miscellaneous Equipment _____	1,781	_____	_____	1,781
390	Office Furniture and Equipment _____	2,250	_____	_____	2,250
391	Transportation Equipment _____	20,669	_____	_____	20,669
392	Stores Equipment _____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment _____	_____	5,777	_____	5,777
394	Laboratory Equipment _____	_____	_____	_____	10,487
395	Power Operated Equipment _____	10,487	_____	_____	_____
396	Communication Equipment _____	_____	_____	_____	0
397	Miscellaneous Equipment _____	_____	_____	_____	_____
398	Other Tangible Plant _____	_____	_____	_____	_____
	<b>Total Wastewater Plant _____</b>	<b>\$ 812,681</b>	<b>\$ 15,961</b>	<b>\$ 4,389</b>	<b>\$ 824,253 *</b>

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

UTILITY NAME: CHC VII, LTD.

YEAR OF REPORT  
DECEMBER 31, 2023

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (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)
354	Structures and Improvements				3,027		550	\$ 3,577
355	Power Generation Equipment			10 %	513		114	627
360	Collection Sewers - Force			2.5 %	2,851		172	3,023
361	Collection Sewers - Gravity	40	0 %	2.5 %	317,831		8,840	326,671
362	Special Collecting Structures						0	0
363	Services to Customers	35	0 %	2.86 %	405		30	435
364	Flow Measuring Devices	5		20 %	4,328		0	4,328
365	Flow Measuring Installations			20 %	55		10	65
370	Receiving Wells				91,022		4,158	95,180
371	Pumping Equipment	18	0 %	5.56 %	14,913		6,929	21,842
380	Treatment and Disposal Equipment	18	0 %	5.56 %	140,254	4,389	4,154	140,019
381	Plant Sewers							0
382	Outfall Sewer Lines			6.67 %				0
389	Other Plant and Miscellaneous Equipment							
390	Office Furniture and Equipment				1,190		119	1,309
391	Transportation Equipment	10		16.7 %	2,250		0	2,250
392	Stores Equipment				8,705		2,761	11,466
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment			6.67 %			385	385
395	Power Operated Equipment	20		5.00 %	7,390		1,049	8,439
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Totals				\$ 594,734	\$ 4,389	\$ 29,271	\$ 619,616 *

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

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees_____	\$ 80,522
703	Salaries and Wages - Officers, Directors, and Majority Stockholders_____	_____
704	Employee Pensions and Benefits_____	_____
710	Purchased Wastewater Treatment_____	_____
711	Sludge Removal Expense_____	11,860
715	Purchased Power_____	21,568
716	Fuel for Power Production_____	_____
718	Chemicals_____	13,210
720	Materials and Supplies_____	11,852
730	Contractual Services:	
	Billing_____	6,125
	Professional_____	1,740
	Testing_____	5,608
	Other_____	_____
740	Rents_____	4,187
750	Transportation Expense_____	3,848
755	Insurance Expense_____	785
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	0
770	Bad Debt Expense_____	606
775	Miscellaneous Expenses_____	_____
	Total Wastewater Operation And Maintenance Expense_____	\$ 161,911 *

\* 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 Equivalent Customers (c x e) (f)		
			Start of Year (d)	End of Year (e)			
Residential Service	D	1.0	869	869	869.0		
All meter sizes			_____	_____	_____		
General Service	D	1.0	1	1	1.0		
5/8"			_____	_____	_____		
3/4"			D	1.5	_____	_____	_____
1"			D	2.5	_____	_____	_____
1 1/2"			D,T	5.0	2	2	10.0
2"			D,C,T	8.0	_____	_____	_____
3"			D	15.0	_____	_____	_____
3"			C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____		
Unmetered Customers	_____	_____	_____	_____	_____		
Other (Specify)	_____	_____	_____	_____	_____		
Total			872	872	880.0		

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

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
-------------------------------------

**PUMPING EQUIPMENT**

Lift Station Number _____	1	2	3	4	5	6	7
Make or Type and nameplate data on pump _____	F.G.	Concrete	Concrete	Concrete	Concrete	Concrete	Concrete
Year installed _____	1986	1986	1986	1986	1986	1986	1986
Rated capacity _____							
Size _____	5' Deep	10' deep	12'3" deep	5' dia	11' deep	11' deep	11'6" deep
Power:							
Electric _____	Electric	Electric	Electric	Electric	Electric	Electric	Electric
Mechanical _____							
Nameplate data of motor _____							

**SERVICE CONNECTIONS**

Size (inches) _____	4"					
Type (PVC, VCP, etc.) _____	PVC					
Average length _____	12'					
Number of active service connections _____	815					
Beginning of year _____	815					
Added during year _____	0					
Retired during year _____	0					
End of year _____	815					
Give full particulars concerning inactive connections _____						

**COLLECTING AND FORCE MAINS**

	Collecting Mains				Force Mains			
Size (inches) _____	8"				N/A			
Type of main _____	PVC							
Length of main (nearest foot) _____	28105							
Beginning of year _____	28105							
Added during year _____	0							
Retired during year _____	0							
End of year _____	28105							

**MANHOLES**

Size (inches) _____	4"			
Type of Manhole _____	Brick			
Number of Manholes:				
Beginning of year _____	84			
Added during year _____	0			
Retired during year _____	0			
End of Year _____	84			

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT DECEMBER 31, 2023
-------------------------------------

SYSTEM NAME: SWISS GOLF AND HIDDEN GOLF

**TREATMENT PLANT**

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	Concrete	_____	_____
Total Permitted Capacity_____	.176 MGD	_____	_____
Average Daily Flow_____	42,332	_____	_____
Method of Effluent Disposal_____	on site	_____	_____
Permitted Capacity of Disposal_____	_____	_____	_____
Total Gallons of Wastewater treated_____	15,451,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer_____	None	_____	_____	_____	_____	_____
Capacity (GPM's)_____	_____	_____	_____	_____	_____	_____
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_____	1,678	_____	1,678
February_____	1,739	_____	1,739
March_____	1,572	_____	1,572
April_____	1,360	_____	1,360
May_____	988	_____	988
June_____	806	_____	806
July_____	885	_____	885
August_____	1,063	_____	1,063
September_____	1,147	_____	1,147
October_____	1,257	_____	1,257
November_____	1,329	_____	1,329
December_____	1,627	_____	1,627
Total for year_____	15,451	_____	15,451

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_

UTILITY NAME: CHC VII, LTD

YEAR OF REPORT  
DECEMBER 31, 2023

SYSTEM NAME: SWISS GOLF AND HIDDEN GOLF

GENERAL WASTEWATER SYSTEM INFORMATION

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

- 1. Present number of ERCs\* now being served. \_\_\_\_\_ 923
- 2. Maximum number of ERCs\* which can be served. \_\_\_\_\_ 923
- 3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 923
- 4. Future connection capacity (in ERCs\*) upon service area buildout. \_\_\_\_\_ 923
- 5. Estimated annual increase in ERCs\*. \_\_\_\_\_ NONE

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
\_\_\_\_\_ Currently there are no plans for any enlargements or improvements to be done to the system. The service area is at 100%  
\_\_\_\_\_ occupancy.

7. If the utility uses reuse as a means of effluent disposal, provide 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? Do not engage in reuse.

If so, when? \_ At this point there has been no feasibility study done.

9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_

If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_

10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ October 2014

11. If the present system does not meet the requirements of DEP rules, submit the following:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? \_\_\_\_\_
- c. When will construction begin? \_\_\_\_\_
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? \_\_\_\_\_ NO

12. Department of Environmental Protection ID # \_\_\_\_\_ FLA013103

\* 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 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  XXX 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  XXX NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES  XXX 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  XXX 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.  x 2.  x 3.  x 4.  x

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

1.  2.  3.  4.

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

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

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

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

**Company: CHC VII, Ltd.**

**For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 238,465	\$ 238,465	\$ -
Commercial	5,421	5,421	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 243,886</b>	<b>\$ 243,886</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>\$ 243,886</b>	<b>\$ 243,886</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater 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  
Water Operations  
Class C**

**Company: CHC VII, Ltd**

**For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 161,283	\$ 161,283	\$ -
Commercial	\$ 6,815	\$ 6,815	\$ -
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ 168,098</b>	<b>\$ 168,098</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Water Operating Revenues</b>	<b>\$ 168,098</b>	<b>\$ 168,098</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).