

# CLASS "C"

## WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of Less Than \$150,000 Each)

**OFFICIAL COPY**  
**Public Service Commission**  
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# ANNUAL REPORT

WU135-14-AR

**L W V UTILITIES, INC.**

Exact Legal Name of Respondent

**152-W**

Certificate Number(s)

Submitted To The

## STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
15 MAY 26 AM 9:55  
DIVISION OF  
ACCOUNTING & FINANCE

## PUBLIC SERVICE COMMISSION

FOR THE

## YEAR ENDED DECEMBER 31, 2014

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 92,117	\$ _____	\$ _____	\$ 92,117
Commercial_____		_____	_____	_____	_____
Industrial_____		_____	_____	_____	_____
Multiple Family_____		_____	_____	_____	_____
Guaranteed Revenues__		_____	_____	_____	_____
Other (Specify)_Misc Fees		1,247	_____	_____	1,247
<b>Total Gross Revenue__</b>		<b>\$ 93,364</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 93,364</b>
Operation Expense (Must tie to pages W-3 and S-3)T:S29	W-3	89,771			
	S-3	\$ 0	\$ _____	\$ _____	\$ 0
Depreciation Expense S:W44	F-5	2,946			2,946
CIAC Amortization Expense_	F-8	(446)			(446)
Taxes Other Than Income__	F-7	9200			9,200
Income Taxes_____	F-7	_____			_____
<b>Total Operating Expense</b>		<b>\$ 101,471</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ 101,471</b>
<b>Net Operating Income (Loss)</b>		<b>\$ (8,107)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (8,107)</b>
Other Income:					
Nonutility Income_____		\$ _____	\$ _____	\$ _____	\$ 0
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses_____		_____	\$ _____	\$ _____	\$ _____
Interest Expense_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b>		<b>\$ (8,107)</b>	<b>\$ _____</b>	<b>\$ _____</b>	<b>\$ (8,107)</b>

## 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	\$ 118805	\$ 118805
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-3	<u>106121</u>	<u>103175</u>
Net Utility Plant -----		\$ 12684	\$ 15630
Cash -----		1103	901
Customer Accounts Receivable (141) -----			0
Other Assets (Specify): -----			
NON UTILITY PROPERTY			
MISC. DEFERRED DEBITS			
Total Assets -----		\$ <u>13787</u>	\$ <u>16531</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) -----	F-6	500	500
Preferred Stock Issued (204) -----	F-6		
Other Paid in Capital (211) -----		11890	11890
Retained Earnings (215) -----	F-6	-206114	-198007
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6		
Total Capital -----		\$ <u>-193724</u>	\$ <u>-185617</u>
Long Term Debt (224) -----	F-6	\$	\$
Accounts Payable (231) -----		4322	4119
Notes Payable (232) -----			
Customer Deposits (235) -----		6187	8701
Accrued Taxes (236) -----			
Other Liabilities (Specify) -----			
Loan from officer		192229	184109
Advances for Construction -----			
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>4773</u>	<u>5219</u>
Total Liabilities and Capital -----		\$ <u>13787</u>	\$ <u>16531</u>

F\_5

UTILITY NAME; L W V UTILITIES, INC.

YEAR OF REPORT DECEMBER 31, 2014
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 118805	\$ _____	\$ _____	\$ 118805
Construction Work in -----	_____	_____	_____	0
Other (Specify) ----- _____ _____	_____	_____	_____	0
Total Utility Plant -----	\$ 118805	\$ 0	\$ 0	\$ 118805

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year -----	\$ 103175	\$ _____	\$ _____	\$ 103175
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account -----	\$ 2946	\$ _____	\$ _____	\$ 2946
Salvage -----	_____	_____	_____	0
Other Credits (specify) ----- _____	_____	_____	_____	0
Total Credits -----	\$ 2946	\$ _____	\$ _____	\$ 2946
<u>Deduct Debits During Year:</u>				
Book cost of plant retired -----	\$ _____	\$ _____	\$ _____	\$ 0
Cost of removal -----	_____	_____	_____	0
Other debits (specify) ----- _____	_____	_____	_____	0
Total Debits -----	\$ _____	\$ _____	\$ _____	\$ 0
Balance End of Year -----	\$ 106121	\$ _____	\$ _____	\$ 106121

CAPITAL STOCK ( 201 - 204 )

	Common Stock	Preferred Stock
Par or stated value per share _____	1	
Shares authorized _____	500	
Shares issued and outstanding _____	500	
Total par value of stock issued _____	500	
Dividends declared per share for year _____	0	

RETAINED EARNINGS ( 215 )

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ -198007
Changes during the year (Specify): NEW LOSS _____		-8107
Balance end of year _____	\$ _____	\$ -206114

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify): _____ _____		
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
LOAN FROM OFFICER _____			\$ 192229
Total _____			\$ 192229

UTILITY NAME; L W V UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2014

TAXES ACCRUED ( 236 )

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income taxes				
Federal income tax (payroll) _	\$ 4600	\$ _____	\$ _____	\$ 4600
State income tax _ _ _ _ _	_____	_____	_____	0
Taxes other than income				
State ad valorem tax _ _ _ _ _	_____	_____	_____	_____
Local property tax _ _ _ _ _	231	_____	_____	231
Regulatory assessment fee _ _	4202	_____	_____	4202
Other (specify) CORP RENE.	150	_____	_____	150
SWFWMD	0	_____	_____	0
OTHER (occup lic,tangible)	17	_____	_____	17
Total Taxes Accrued _ _ _ _ _	\$ 9200	\$ _____	\$ _____	\$ 9200

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
PASCO TESTING	\$ 6020	\$ _____	Operation of plant
	\$ _____	\$ _____	Meter readings, repairs, maintance
	\$ _____	\$ _____	billing, 24 hour maint. service
UTILITY EQUIP SERVICE	\$ 1375	\$ _____	Operation of Plant & repairs
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	
	\$ _____	\$ _____	

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ 17850	\$ _____	\$ 17850
2) Add credits during year _____	_____	_____	0
3) Total _____	17850	_____	17850
4) Deduct charges during the year _____	_____	_____	_____
5) Balance end of year _____	17850	_____	17850
6) Less Accumulated Amortization _____	13077	_____	13077
7) Net CIAC _____	\$ 4773	\$ _____	\$ 4773

**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.) _____		\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 12631	\$ _____	\$ 12631
Add Credits During Year: _____	446	_____	446
Deduct Debits During Year: _____	_____	_____	0
Balance End of Year (Must agree with line #6 above.) _____	\$ 13077	\$ _____	\$ 13077

**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_____	1000	_____	_____	1000
304	Structures and Improvements_____	_____	_____	_____	0
305	Collecting and Impounding Reservoirs_____	_____	_____	_____	_____
306	Lake, River and Other Intakes_____	_____	_____	_____	_____
307	Wells and Springs_____	8186	_____	_____	8186
308	Infiltration Galleries and Tunnels_____	_____	_____	_____	_____
309	Supply Mains_____	_____	_____	_____	0
310	Power Generation Equipment_____	_____	_____	_____	0
311	Pumping Equipment_____	16241	_____	_____	16241
320	Water Treatment Equipment_____	2975	_____	_____	2975
330	Distribution Reservoirs and Standpipes_____	7818	_____	_____	7818
331	Transmission and Distribution Lines_____	59130	_____	_____	59130
333	Services_____	6113	_____	_____	6113
334	Meters and Meter Installations_____	17342	_____	_____	17342
335	Hydrants_____	_____	_____	_____	_____
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_____	_____	_____	_____	_____
348	Other Tangible Plant_____	_____	_____	_____	_____
	Total Water Plant_____	\$ 118805	\$ 0	\$ 0	\$ 118805

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		%	%	\$ 0	\$	\$	\$ 0
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs	40	%	2.5 %	8568		205	8773
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains		%	%				0
310	Power Generating Equipment		%	%				0
311	Pumping Equipment	40	%	2.5 %	4177		406	4583
320	Water Treatment Equipment	40	%	2.5 %	3189		75	3264
330	Distribution Reservoirs & Standpipes	40	%	2.5 %	6870		195	7065
331	Trans. & Dist. Mains	40	%	2.5 %	58008		1478	59486
333	Services	40	%	2.5 %	6513		153	6666
334	Meter & Meter Installations	40	%	2.5 %	15850		434	16284
335	Hydrants		%	%				
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		%	%				
348	Other Tangible Plant		%	%				
	Totals				\$ 103175	\$ 0	\$ 2946	\$ 106121 *

\* 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	50000
604	Employee Pensions and Benefits	0
610	Purchased Water	3220
615	Purchased Power	4591
616	Fuel for Power Production	
618	Chemicals	1463
620	Materials and Supplies	5040
630	Contractual Services:	
	Billing	
	OPERATOR	1375
	Repairs	7456
	CPA	1284
640	Rents	3884
650	Transportation Expense	619
655	Insurance Expense	4650
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	0
675	Miscellaneous Expenses (Bank, Postage, Telephone, etc)	6189
	Total Water Operation And Maintenance Expense	\$ 89771 *

\* 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)	
5/8"	D	1.0	438	438	438
3/4"	D	1.5	2	2	3
1"	D	2.5	3	3	7.5
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			
4"	D,C	25.0			
4"	T	30.0			
6"	D,C	50.0			
6"	T	62.5			
Other (Specify):					
Unmetered Customers					
** D = Displacement C = Compound T = Turbine			Total	443	443
			443	443	448.5

UTILITY NAME: **L W V UTILITIES, INC.**

YEAR OF REPORT  
DECEMBER 31, 2014

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b)	(c)	(d)	(e)	(f)
	Water Purchased For Resale (Omit 000's)	Finished Water From Wells (Omit 000's)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ]	Water Sold To Customers (Omit 000's)
January_____	0	1993	201	1792	1763
February_____	0	1926	188	1738	1907
March_____	0	2172	343	1829	1665
April_____	0	2073	371	1702	1581
May_____	0	2565	474	2091	1841
June_____	0	2384	296	2088	1802
July_____	0	2423	437	1986	1795
August_____	0	2505	307	2198	1877
September_____	0	2380	182	2198	1955
October_____	0	2306	161	2145	1465
November_____	0	2224	351	1873	1875
December_____	0	2267	251	2016	1651
Total for Year_____	0	27218	3562	23656	21177

If water is purchased for resale, indicate the following:

Vendor \_\_\_\_\_ CITY OF NEW PORT RICHEY and ORANGEWOOD LAKE SERVICES  
Point of delivery \_\_\_\_\_ MASS AVE. AT CYPRESS KNOLL DR. INTERCONNECT

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

Advisor Enterprises Water Utility.

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Unknown, PVC, Gal Steel	2, 3, 4, & 6	Unknown	None	None	UNKNOWN
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME;

L W V UTILITIES, INC.

YEAR OF REPORT  
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**WELLS AND WELL PUMPS  
(If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	1960	1965		
Types of Well Construction and Casing_____	Steel	STEEL		
Depth of Wells_____	150	150		
Diameters of Wells_____	4	4		
Pump - GPM_____				
Motor - HP_____	7.5	7.5		
Motor Type *_____	Sub.	Sub.		
Yields of Wells in GPD_____	186 M	158M		
Auxiliary Power_____	NPR	NPR		
			AND ORANGEWOOD LAKES UTILIT	

\* Submersible, centrifugal, etc.

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	Steel			
Capacity of Tank_____	1000			
Ground or Elevated_____	Ground			

**HIGH SERVICE PUMPING**

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

UTILITY NAME; **L W V UTILITIES, INC.**

YEAR OF REPORT DECEMBER 31, 2014
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**SOURCE OF SUPPLY**

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

Gals. per day of source	230000		
Type of Source	WELLS		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type	Liquid Chlor	Liquid Chlor	
Make			
Gals. per day capacity	24000	115000	
High service pumping Gallons per minute			
Reverse Osmosis			
Lime Treatment			
Unit Rating			
Filtration			
Pressure Sq. Ft.			
Gravity GPD/Sq.Ft.			
Disinfection			
Chlorinator	Yes	Yes	
Ozone			
Other			
Auxiliary Power	CITY OF N.P.R. AND ORANGEWOOD LAKE SERVICES		

UTILITY NAME:       L W V UTILITIES, INC.

YEAR OF REPORT  
DECEMBER 31, 2014

SYSTEM NAME:       L W V UTILITIES, INC.

**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. \_\_\_\_\_ 148

2. Maximum number of ERCs \* which can be served. \_\_\_\_\_ 250

3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_ 250

4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_ 250

5. Estimated annual increase in ERCs \*. \_\_\_\_\_ 0

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. \_\_\_\_\_ none

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

9. When did the company last file a capacity analysis report with the DEF LONG AGC 19??

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? \_\_\_\_\_

11. Department of Environmental Protection ID # \_\_\_\_\_ 6511034

12. Water Management District Consumptive Use Permit # \_\_\_\_\_ 20007299.02

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? \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* 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 are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

# WASTEWATER OPERATING SECTION

**Note:** This utility is a water only service; therefore, Pages S-1 through S-6 have been omitted from this report.




# CERTIFICATION OF ANNUAL REPORT

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

- |                                                |                                |    |                                                                                                                                                                                                                                                                                                                    |
|------------------------------------------------|--------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| YES<br><input checked="" type="checkbox"/> YES | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> YES | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.                                                                                                                                                                                            |
| YES<br><input checked="" type="checkbox"/> YES | NO<br><input type="checkbox"/> | 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><input checked="" type="checkbox"/> YES | NO<br><input type="checkbox"/> | 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.	 * (signature of chief executive officer of the utility)
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
1.	2.	3.	4.	* (signature of chief financial officer of the utility)
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

\* 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.