

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS967-21-AR

Sun Communities d/b/a Sunlake Estates Utilities

EXACT LEGAL NAME OF RESPONDENT

516-W / 448-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2022 MAY 26 PM 12: 23
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

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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)

TABLE OF CONTENTS

FINANCIAL SECTION		PAGE
Identification		F-2
Income Statement		F-3
Comparative Balance Sheet		F-4
Gross Utility Plant		F-5
Accumulated Depreciation and Amortization of Utility Plant		F-5
Capital Stock		F-6
Retained Earnings		F-6
Proprietary Capital		F-6
Long Term Debt		F-6
Tax Expense		F-7
Payments For Services Rendered By Other Than Employees		F-7
Contributions in Aid of Construction		F-8
Cost of Capital Used For AFUDC Calculation		F-9
AFUDC Capital Structure Adjustments		F-10
WATER OPERATING SECTION		PAGE
Water Utility Plant Accounts		W-1
Analysis of Accumulated Depreciation By Primary Account - Water		W-2
Water Operation And Maintenance Expense		W-3
Water Customers		W-3
Pumping and Purchased Water Statistics and Mains		W-4
Well and Well Pumps, Reservoirs, and High Service Pumping		W-5
Sources of Supply and Water Treatment Facilities		W-6
General Water System Information		W-7
WASTEWATER OPERATING SECTION		PAGE
Wastewater Utility Plant Accounts		S-1
Analysis of Accumulated Depreciation By Primary Account - Wastewater		S-2
Wastewater Operation And Maintenance Expense		S-3
Wastewater Customers		S-3
Pumping Equipment, Collecting and Force Mains and Manholes		S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics		S-5
General Wastewater System Information		S-6
VERIFICATION SECTION		PAGE
Verification		V-1

FINANCIAL SECTION

REPORT OF

Sun Communities d/b/a Sunlake Estates Utilities
(Exact name of utility)

27777 Franklin Road, Suite 200

1045 Great Lakes Blvd.

Southfield, MI 48034
Mailing Address

Grand Island, FL 32735
Street Address

Lake
County

Telephone Number 248-208-2556

Date Utility First Organized 06/13/13

Fax Number n/a

E-mail Address jmclaren@suncommunities.com

Sunshine State Ine-Call of Florida, Inc. Member No.

AL2117

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

Individual

Sub Chapter S Corporation

1120 Corporation

1120 - REIT
 Partnership

Name, Address and Phone where records are located
Sun Communities, Inc. 27777 Franklin Road, Suite 200, Southfield MI 48034

John McLaren, President and Chief Operating Officer

Names of subdivisions where service is provided:

Sunlake Estates

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>John McLaren</u>	<u>Operating Officer</u>	<u>2777 Franklin Road, #200 Southfield, Mi. 48034</u>	
Person who prepared this report: <u>Jones & Company, LLC</u>	<u>CPAs</u>	<u>161 West Main Street Lancaster, OH 43130</u>	
Officers and Managers:			\$ -

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>Sunlake Estates Utilities, LLC</u>	<u>100%</u>	<u>The American Center 27777 Franklin Road Southfield, MI 48034-8205</u>	<u>N/A</u>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 95,836	\$ 155,044		\$ 250,880
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		95,836	155,044	N/A	250,880
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	74,963	84,478		159,441
Depreciation Expense _____	F-5	21,491	54,306		75,797
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	4,956	7,620	-	12,576
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		101,410	146,404		247,814
Net Operating Income (Loss)		(5,574)	8,640	-	3,066
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutilty Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (5,574)	\$ 8,640	N/A	\$ 3,066

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,776,263	\$ 1,619,974
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(831,599)	(755,802)
Net Utility Plant _____		944,664	864,172
Cash _____		(76)	-
Customer Accounts Receivable (141) _____		41,448	11,555
Other Assets (Specify):			
Total Prepaid		-	-
Net NonUtility Assets		-	-
		-	-
		-	-
Total Assets _____		\$ 986,036	\$ 875,727
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		-	-
Retained Earnings (215) _____	F-6	158,073	155,007
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
Total Capital _____		158,073	155,007
Long Term Debt (224) _____	F-6	-	-
Accounts Payable (231) _____		352,471	212,022
Notes Payable (232) _____			
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		11,290	7,927
Other Liabilities (Specify):			
Accounts Payable - Related Party		464,202	500,771
			-
			-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 986,036	\$ 875,727

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 655,569	\$ 1,120,694	N/A	\$ 1,776,263
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 655,569	\$ 1,120,694	N/A	\$ 1,776,263

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 207,473	\$ 548,329	N/A	\$ 945,721
Add Credits During Year:				
Accruals charged to depreciation account _____	21,491	54,306		75,797
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	21,491	54,306		75,797
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 228,964	\$ 602,635	N/A	\$ 831,599

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	NA	N/A
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 _____	N/A	\$ 155,007
Charges during the year (specify):		
Current Year Loss _____	-	3,066
_____		-
_____		-
Balance end of year _____	\$	\$ 158,073

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ -	N/A
Charges during the year (specify):		
_____	-	
_____	-	

Balance end of year _____	\$ -	\$

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	
_____	%		
_____	%		
_____	%		
_____	%		
Total _____			N/A

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

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 _____	-	-		
Regulatory assessment fee _____	4,313	6,977		11,290
Other (Specify):				
Payroll Taxes	643	643		1,286
Total taxes accrued _____	\$ 4,956	\$ 7,620		\$ 12,576

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
Jones & Company	\$ 4,033	\$ 4,032	Accounting
Apex Landscaping	2,340	-	Maintenance, repairs, and construction
General Utilities	18,247	16,237	Maintenance, repairs, and construction
National Exemption Service	5,128	4,400	Maintenance, repairs, and construction
American Pipe	1,250	15,089	Sludge Removal, repairs, and maintenance
TAW	2,187	2,294	Maintenance, repairs, and construction
DNM Engineering	1,700	1,700	Maintenance, repairs, and construction
Andreyev Engineering	17,428	-	Maintenance, repairs, and construction
RCM Utilities	69,548	25,539	Maintenance, repairs, and construction
Kiley & Sons	-	2,680	Maintenance, repairs, and construction
ManageAmerica	1,579	1,578	Billing

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

YEAR OF REPORT December 31, 2021
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CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:			
_____	-	-	-
3. Total _____	-	-	-
4. Deduct charges during year _____	-	-	N/A
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
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
_____				\$ -	\$ -

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			
None					

Total Credits During Year (Must agree with line # 2 above) _____				\$ -	\$ -

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	-	-	
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	

**WATER
OPERATION
SECTION**

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ 15,000	\$ -	\$ -	\$ 15,000
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	-	-	-	-
304	Structure and Improvements_____	56,792	12,871	-	69,663
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	24,855	-	-	24,855
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	-	38,103	-	38,103
310	Power Generation Equipment_____	76,251	-	-	76,251
311	Pumping Equipment_____	73,698	484	-	74,182
320	Water Treatment Equipment_____	26,135	71,784	-	97,919
330	Distribution Reservoirs and Standpipes_____	6,879	-	-	6,879
331	Transmission and Distribution Mains_____	157,095	-	-	157,095
333	Services_____	-	-	-	-
334	Meters and Meter Installations_____	50,330	9,082	-	59,412
335	Hydrants_____	36,210	-	-	36,210
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipm_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 523,245	\$ 132,324	\$ -	\$ 655,569

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

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	-	2.50 %	\$ 2,250	\$ -	\$ 375	\$ 2,625
302	Franchises	-	-	- %	-	-	-	-
304	Structure and Improvements	28	-	3.57 %	21,079	-	1,976	23,055
305	Collecting and Impounding Reservoirs	-	-	- %	-	-	-	-
306	Lake, River and Other Intakes	-	-	- %	-	-	-	-
307	Wells and Springs	27	-	3.70 %	12,878	-	828	13,706
308	Infiltration Galleries and Tunnels	-	-	- %	-	-	-	-
309	Supply Mains	32	-	3.13 %	-	-	595	595
310	Power Generation Equipment	20	-	5.00 %	54,935	-	3,813	58,748
311	Pumping Equipment	20	-	5.00 %	48,357	-	3,697	52,054
320	Water Treatment Equipment	28	-	3.57 %	7,846	-	2,819	10,665
330	Distribution Reservoirs and Standpipes	30	-	3.33 %	2,826	-	186	3,012
331	Transmission and Distribution Mains	40	-	2.50 %	24,367	-	3,654	28,021
333	Services	40	-	2.50 %	-	-	-	-
334	Meters and Meter Installations	20	-	5.00 %	22,574	-	2,743	25,317
335	Hydrants	20	-	5.00 %	10,361	-	805	11,166
339	Other Plant and Miscellaneous Equipment	10	-	10.00 %	-	-	-	-
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				\$ 207,473		\$ 21,491	\$ 228,964

* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 10,255
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	9,980
616	Fuel for Power Production _____	451
618	Chemicals _____	
620	Materials and Supplies _____	361
630	Contractual Services:	
	Billing _____	6,792
	Operator and Management _____	14,184
	Testing _____	
	Other _____	31,560
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	1,380
	Total Water Operation and Maintenance Expense _____	\$ 74,963 *

* 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	396	454	454
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			396	454	454

** D = Displacement
C = Compound
T = Turbine

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	-	3,211	-	3,211	1,567
February	-	2,829	-	2,829	2,610
March	-	3,906	-	3,906	2,342
April	-	4,240	-	4,240	1,859
May	-	4,225	-	4,225	2,607
June	-	3,829	-	3,829	2,333
July	-	3,635	-	3,635	2,644
August	-	3,850	-	3,850	2,779
September	-	2,876	-	2,876	2,380
October	-	4,990	-	4,990	2,598
November	-	3,388	-	3,388	2,162
December	-	3,429	-	3,429	2,881
Total for year	N/A	44,408	-	44,408	28,762

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
PVC	2"	3,102		-	3,102
PVC	6"	8,389		-	8,389
				-	
				-	
				-	
				-	
				-	
				-	

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-	-		
Types of Well Construction and Casing _____	-	-		

Depth of Wells _____	-	-		
Diameters of Wells _____	-	-		
Pump - GPM _____	-	-		
Motor - HP _____	-	-		
Motor Type * _____				
Yeilds of Wells in GPD _____	-	-		
Auxillary Power _____	-	-		
* Submersable, centrifugal, etc.				

RESERVOIRS

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

HIGH SERVICE PUMPING

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

SOURCE OF SUPPLY

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

Gallons per day of source _____	-	-	
Type of source _____	-	-	

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type _____	-		
Make _____	-		
Permitted Capacity (GPD)	-		
High service pumping Gallons per minute _____ See Page W-5	-		
Reverse Osmosis _____	-		
Lime treatment Unit Rating _____	-		
Filtration Pressure Sq. Ft. _____	-		
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____	-		
Ozone _____			
Other _____			
Auxiliary Power _____	-		

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	454
2.	Maximum number of ERC's * which can be served	454
3.	Present system connection capacity (in ERC's *) using existing lines	454
4.	Future connection capacity (in ERC's *) upon service area buildout	Utility is built-out
5.	Estimated annual increase in ERC's*	None - Utility is built-out
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	No N/A
7.	Attach a description of the fire fighting facilities.	40 fire hydrants located throughout community
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 DEP?	None required by 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 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 with DEP?	No
11.	Department of Environmental Protection ID #	3351555
12.	Water Management District Consumptive Use Permit #	CUP # 2454
	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**

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 15,000	\$ -	\$ -	\$ 15,000
352	Franchises	-	-	-	-
353	Land and Land Rights	-	-	-	-
354	Structure and Improvements	19,535	18,069	-	37,604
355	Power Generation Equipment	33,196	-	-	33,196
360	Collection Sewers - Force	15,507	-	-	15,507
361	Collection Sewers - Gravity	109,303	-	-	109,303
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	4,229	-	-	4,229
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	77,963	-	-	77,963
371	Pumping Equipment	399,126	1,628	-	400,754
380	Treatment and Disposal Equipment	422,870	4,268	-	427,138
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
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	-	-	-	-
	Total Sewer Plant	\$ 1,096,729	\$ 23,965	\$ -	\$ 1,120,694

* 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)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	-	2.50 %	2,250	-	375	2,625
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	3.70 %	3,600	-	892	4,492
355	Power Generation Equipment	-	-	%	20,248	-	1,660	21,908
360	Collection Sewers - Force	27	-	3.70 %	8,322	-	517	8,839
361	Collection Sewers - Gravity	40	-	2.50 %	35,120	-	2,429	37,549
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	-	-	-	-
364	Flow Measuring Devices	-	-	%	4,229	-	-	4,229
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	15	-	6.70 %	41,224	-	2,599	43,823
371	Pumping Equipment	15	-	6.70 %	202,607	-	22,220	224,827
380	Treatment and Disposal Equipment	15	-	6.70 %	230,729	-	23,614	254,343
381	Plant Sewers	32	-	3.10 %	-	-	-	-
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70 %	-	-	-	-
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	-	-	%	-	-	-	-
398	Other Tangible Plant	-	-	%	-	-	-	-
	Totals				548,329		54,306	602,635

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 10,255
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	15,969
715	Purchased Power _____	9,990
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	285
730	Contractual Services:	
	Operator and Management _____	4,691
	Testing _____	
	Other _____	41,912
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	1,376
	Total Wastewater Operation and Maintenance Expense _____	\$ 84,478 *

* 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	396	454	454
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):					
** D = Displacement C = Compound T = Turbine			Total	396	454
					454

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

PUMPING EQUIPMENT

Lift station number _____	_____	_____	_____	_____	_____	_____	_____
Make or type and nameplate data of pump _____	_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____	_____
Rated capacity (GPM) _____	_____	_____	_____	_____	_____	_____	_____
Size (HP) _____	_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
Size (inches) _____	_____	_____	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot):	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____	_____	_____	_____	_____

MANHOLES:

Size _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Number:	_____	_____	_____	_____
Beginning of year _____	_____	_____	_____	_____
Added during year(1) _____	_____	_____	_____	_____
Retired during year(1) _____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____

UTILITY NAME: Sun Communities d/b/a Sunlake Estates Utilities

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	24,263	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	8,856,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
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 _____	657,000	NA	657,000
February _____	740,000	_____	740,000
March _____	1,038,000	_____	1,038,000
April _____	737,000	_____	737,000
May _____	697,000	_____	697,000
June _____	665,000	_____	665,000
July _____	681,000	_____	681,000
August _____	724,000	_____	724,000
September _____	675,000	_____	675,000
October _____	675,000	_____	675,000
November _____	819,000	_____	819,000
December _____	748,000	_____	748,000
Total for year _____	8,856,000	_____	8,856,000

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.	<u>454</u>
2. Maximum number of ERC's * which can be served.	<u>454</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>454</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>454</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
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.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>No</u>
<u>N/A</u>	
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
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?	<u>N/A</u>
c. When will con	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA 010526-005</u>

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. ()
-----------	-----------	-----------	-----------

(signature of chief executive officer of the utility) *

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



(signature of chief financial officer of the utility) *

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

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

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

Sunlake Estates Utilities, L.L.C.

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 95,836	\$ 95,836	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 95,836	\$ 95,836	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 95,836	\$ 95,836	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

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

Sunlake Estates Utilities, L.L.C.

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	155,044	\$ 155,044	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<i>Total Wastewater Operating Revenue</i>	\$ 155,044	\$ 155,044	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
<i>Net Wastewater Operating Revenues</i>	\$ 155,044	\$ 155,044	\$ -
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).			