

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS755-21-AR

**Sun Communities Finance LLC d/b/a Water
Oak Utility**

EXACT LEGAL NAME OF RESPONDENT

454-W

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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Public Service Commission
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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 Finance LLC d/b/a Water Oak Utility
(Exact name of utility)

106 Evergreen Drive	106 Evergreen Drive
Lady Lake, FL 32159	FL Lady Lake, FL 32159
Mailing Address	Street Address
	Lake County
Telephone Number (352) 753-3000	Date Utility First Organized April, 1981
Fax Number n/a	E-mail Address LParker1@suncommunities.com
Sunshine State One-Call of Florida, Inc. Member No.	4266

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: The American Center, 27777 Franklin Road, Suite 200 Southfield, Michigan 48034-8205 (248-208-2500)

Names of subdivisions where service is provided:

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Lara Parker	Manager	106 Evergreen Drive Lady Lake, FL 32159	
Person who prepared this report: Jones & Company, LLC	CPA	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Karen Dearing	CFO	2777 Franklin Road, #200 Southfield, Mi. 48034	\$ -

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
Sun Communities Finance, LLC	100%	The American Center 27777 Franklin Road Southfield, MI 48034-8205	N/A

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 184,645	\$ -		\$ 184,645
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____		3,008			3,008
Total Gross Revenue _____		187,653	N/A	N/A	187,653
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	124,268	92,198		216,466
Depreciation Expense _____	F-5	76,661	55,684		132,345
CIAC Amortization Expense _____	F-8	(1,408)	-		(1,408)
Taxes Other Than Income _____		24,009	5,874	-	29,883
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		223,530	153,756		377,286
Net Operating Income (Loss)		(35,877)	(153,756)	-	(189,633)
Other Income:					
Nonutility Income _____		-	-	-	-
Gain/Loss on Sale of Asset _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		-	-		-
Interest Expense _____		-			-
_____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (35,877)	\$ (153,756)	N/A	\$ (189,633)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 3,080,305	\$ 2,776,736
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,938,208)	(1,805,863)
Net Utility Plant _____		1,142,097	970,873
Cash _____		(902)	(19)
Customer Accounts Receivable (141) _____		35,033	19,793
Other Assets (Specify):			
Deferred Debits _____		5,976	5,976
Total Assets _____		\$ 1,182,204	\$ 996,623
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		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(994,542)	(804,909)
Total Capital _____		(994,542)	(804,909)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		13,932	10,185
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	4,243	8,249
Other Liabilities (Specify):			
Accounts Payable - Assoc Co _____		2,065,355	1,688,474
		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	93,216	94,624
Total Liabilities and Capital _____		\$ 1,182,204	\$ 996,623

UTILITY NAME Sun Communities Finance LLC d/b/a Water Oak Utility

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,762,820	\$ 1,317,485	N/A	\$ 3,080,305
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 1,762,820	\$ 1,317,485	N/A	\$ 3,080,305

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 748,579	\$ 1,057,284	N/A	\$ 1,805,863
Add Credits During Year:				
Accruals charged to depreciation account _____	76,661	55,684		132,345
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	76,661	55,684		132,345
Deduct Debits During Year:				
Book cost of plant retired (1) _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
Rounding _____		-		-
Total debits _____	-	-		-
Balance End of Year _____	\$ 825,240	\$ 1,112,968	N/A	\$ 1,938,208

(1) Florida PSC Rate Base Adjustment.

UTILITY NAME: Sun Communities Finance LLC d/b/a Water Oak Utility

TAXES ACCRUED (236)

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee _____	4,243	-		4,243
Other (Specify):	-	-		
Total taxes accrued _____	\$ 4,243			\$ 4,243

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
US Water	\$ 27,393	\$ -	Plant operation
Jones & Company	10,505	-	Accounting
ManageAmerica	4,163	-	Billing
TAW	1,459	-	Repairs and Maintenance, Construction
RCM Utilities	93,239	-	Repairs and Maintenance, Construction
DNM Engineering	3,800	-	Repairs and Maintenance, Construction
Kiley & Sons	59,192	-	Repairs and Maintenance, Construction
Sundstrom & Mindlin	1,219	-	Legal
Oxford Pipeline	3,975	-	Repairs and Maintenance, Construction
Precision Fire Systems	1,300	-	Repairs and Maintenance, Construction
	-	-	

UTILITY NAME: Sun Communities Finance LLC d/b/a Water Oak Utility

YEAR OF REPORT
December 31, 2021

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 174,916	\$ 236,962	\$ 411,878
2. Add credits during year:	-	-	-
3. Total _____	174,916	236,962	411,878
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____	174,916	236,962	411,878
6. Less Accumulated Amortization _____	(171,700)	(146,962)	(318,662)
7. Net CIAC _____	\$ 3,216	\$ 90,000	\$ 93,216

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 _____	\$ 170,292	\$ 146,962	\$ 317,254
Add Debits During Year: _____	1,408	-	1,408
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 171,700	\$ 146,962	\$ 318,662

**WATER
OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 1,350	\$ -	\$ -	\$ 1,350
302	Franchises	-	-	-	-
303	Land and Land Rights	3,050	-	-	3,050
304	Structure and Improvements	49,183	106,719	-	155,902
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	37,995	-	-	37,995
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	93,063	25,284	-	118,347
310	Power Generation Equipment	119,910	-	-	119,910
311	Pumping Equipment	147,453	-	-	147,453
320	Water Treatment Equipment	67,785	4,100	-	71,885
330	Distribution Reservoirs and Standpipes	85,903	-	-	85,903
331	Transmission and Distribution Mains	312,216	-	-	312,216
333	Services	10,135	-	-	10,135
334	Meters and Meter Installations	420,243	702	-	420,945
335	Hydrants	43,573	35,171	-	78,744
339	Other Plant and Miscellaneous Equipment	20,557	120,435	-	140,992
340	Office Furniture and Equipment	684	-	-	684
341	Transportation Equipment	38,558	-	-	38,558
342	Stores Equipment	-	-	-	-
343	Tools, Shop and Garage Equipment	7,120	-	-	7,120
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	11,631	-	-	11,631
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	Total Water Plant	\$ 1,470,409	\$ 292,411	\$ -	\$ 1,762,820

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	32	-	3.13	\$ 1,350	\$ -	\$ -	\$ 1,350
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	33	-	3.03	18,116	-	3,107	21,223
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	30	-	3.33	37,995	-	-	37,995
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	31,784	-	3,303	35,087
310	Power Generation Equipment	17	-	5.88	58,227	-	7,053	65,280
311	Pumping Equipment	15	-	6.67	70,717	-	9,831	80,548
320	Water Treatment Equipment	7	-	14.29	55,700	-	9,977	65,677
330	Distribution Reservoirs and Standpipes	40	-	2.50	47,081	-	2,148	49,229
331	Transmission and Distribution Mains	40	-	2.50	97,842	-	7,805	105,647
333	Services	35	-	2.86	4,797	-	290	5,087
334	Meters and Meter Installations	17	-	5.88	209,613	-	24,740	234,353
335	Hydrants	40	-	2.50	9,514	-	1,529	11,043
339	Other Plant and Miscellaneous Equipment	20	-	5.00	20,557	-	3,011	23,568
340	Office Furniture and Equipment	15	-	6.67	684	-	-	684
341	Transportation Equipment	6	-	16.67	35,166	-	3,392	38,558
342	Stores Equipment	-	-	-	-	-	-	-
343	Tools, Shop and Garage Equipment	15	-	6.67	3,540	-	475	4,015
344	Laboratory Equipment	-	-	-	-	-	-	-
345	Power Operated Equipment	10	-	10.00	11,632	-	-	11,632
346	Communication Equipment	10	-	10.00	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-	-	-
348	Other Tangible Plant	-	-	-	34,264	-	-	34,264
	Totals				\$ 748,579	\$ -	\$ 76,661	\$ 825,240

* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 44,146
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	5,648
616	Fuel for Power Production _____	3,312
618	Chemicals _____	4,169
620	Materials and Supplies _____	208
630	Contractual Services:	
	Billing _____	4,163
	Operator and Management _____	18,118
	Testing _____	3,797
	Other _____	39,808
640	Rents _____	
650	Transportation Expense _____	1,027
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	(128)
	Total Water Operation and Maintenance Expense _____	\$ 124,268 *

* 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	1,213	1,213	1,213
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	2	2	5
1 1/2"	D,T	5.0	3	3	15
2"	D,C,T	8.0	12	12	96
3"	D	15.0	2	2	30
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			1,232	1,232	1,359

** 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) (1) (f)
January_-----	-	3,712	-	3,712	6,855
February_-----	-	6,978	-	6,978	6,824
March_-----	-	9,490	-	9,490	7,080
April_-----	-	10,299	-	10,299	5,565
May_-----	-	12,401	-	12,401	8,514
June_-----	-	10,297	-	10,297	8,483
July_-----	-	9,975	-	9,975	10,374
August_-----	-	9,645	-	9,645	9,193
September_-----	-	9,978	-	9,978	7,622
October_-----	-	11,269	-	11,269	8,131
November_-----	-	9,318	-	9,318	8,130
December_-----	-	9,461	-	9,461	9,239
Total for year_-----	N/A	112,823	-	112,823	96,010

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
All PVC	Unknown	Unknown	-	-	Unknown
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-

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 _____				

UTILITY NAME: Sun Communities Finance LLC d/b/a Water Oak Utility

SOURCE OF SUPPLY

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

Gallons per day of source _____	39,000	_____	_____
Type of source _____	Aquifer	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type _____	Chlorinator	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD)	1,080,000	_____	_____
High service pumping Gallons per minute _____ See Page W-5 _____	_____	_____	_____
Reverse Osmosis _____	_____	_____	_____
Lime treatment Unit Rating _____	_____	_____	_____
Filtration Pressure Sq. Ft. _____	125 psig	_____	_____
Gravity GPD/Sq. Ft. _____	2,100 gpm	_____	_____
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	<u>1,359</u>
2.	Maximum number of ERC's * which can be served	<u>1,381</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>1,381</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>1,381</u>
5.	Estimated annual increase in ERC's* <u>None - Utility is built-out</u>	
6.	Is the utility required to have fire flow capacity? <u>Yes</u> If so, how much capacity is required? <u>500 GPM</u>	
7.	Attach a description of the fire fighting facilities. <u>15 fire hydrants</u>	
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
9.	When did the company last file a capacity analysis report with the DEP? <u>None</u>	
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? <u>N/A</u> c. When will construction begin? <u>N/A</u> d. Attach plans for funding the required upgrading. <u>N/A</u> e. Is this system under any Consent Order with DEP? <u>No</u>	
11.	Department of Environmental Protection ID # <u>PWS No. 3354010</u>	
12.	Water Management District Consumptive Use Permit # <u>20-069-0161M</u> a. Is the system in compliance with the requirements of the CUP? <u>Yes</u> b. If not, what are the utility's plans to gain compliance? <u>N/A</u>	

* 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 does not hold current Wastewater Certificate. Sewer section has been omitted.

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | NO
() | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility. |
| YES
(X) | NO
() | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

ITEMS CERTIFIED			
1.	2.	3.	4.
()	()	()	()
(X)	(X)	(X)	(X)

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

Company: Sun Communities Finance, LLC d/b/a Water Oak Utility

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:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	184,645	184,645	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	3,008	3,008	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	-	-	-
Total Water Operating Revenue	\$ 187,653	\$ 187,653	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 187,653	\$ 187,653	\$ -

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).