

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS967-18-AR

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Public Service Commission
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**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
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DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018



ACCOUNTANTS' COMPILATION REPORT

Officers and Directors
Sunlake Estates Utilities
Southfield, MI 48034

Management is responsible for the financial statements of Sunlake Estates Utilities, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Sunlake Estates Utilities as of December 31, 2018 and the statement of revenue and expenses for the year ended December 31, 2018 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

We are not independent with respect to Sunlake Estates Utilities.

A handwritten signature in black ink that reads "CJNW CPAs". The signature is written in a cursive, stylized font.

CJN&W CPAs
March 29, 2019

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulator 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 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 preceding 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)

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FINANCIAL SECTION

REPORT OF

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

<u>27777 Franklin Road, Suite 200</u>		<u>1045 Great Lakes Blvd.</u>	
<u>Southfield, MI 48034</u>		<u>Grand Island, FL 32735</u>	<u>Lake</u>
Mailing Address		Street Address	County
Telephone Number	<u>248-208-2556</u>	Date Utility First Organized	<u>06/13/13</u>
Fax Number	<u>n/a</u>	E-mail Address	<u>jmclaren@suncommunities.com</u>
Sunshine State Ine-Call of Florida, Inc. Member No.	<u>AL2117</u>		

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

<input type="checkbox"/> Individual	<input type="checkbox"/> Sub Chapter S Corporation	<input type="checkbox"/> 1120 Corporation	<input checked="" type="checkbox"/> 1120 - REIT
			<input checked="" type="checkbox"/> Partnership

Name, Address and Phone where records are located John McLaren, President and Chief Operating Officer
Sun Communities, Inc. 27777 Franklin Road, Suite 200, Southfield MI 48034

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</u> <u>Southfield, Mi. 48034</u>	
Person who prepared this report: <u>CJN&W CPAs</u>	<u>CPAs</u>	<u>2560 Gulf-to-Bay Blvd.</u> <u>Clearwater, Fl.</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</u> <u>27777 Franklin Road</u> <u>Southfield, MI 48034-8205</u>	<u>N/A</u>

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 69,309	\$ 120,660		\$ 189,969
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		69,309	120,660	N/A	189,969
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	67,145	57,801		124,946
Depreciation Expense _____	F-5	15,411	50,276		65,687
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	5,040	7,351	-	12,391
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		87,596	115,428		203,024
Net Operating Income (Loss)		(18,287)	5,232	-	(13,055)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (18,287)	\$ 5,232	N/A	\$ (13,055)

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 435,214	\$ 1,038,333	N/A	\$ 1,473,547
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-

Total Utility Plant _____	\$ 435,214	\$ 1,038,333	N/A	\$ 1,473,547

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 159,606	\$ 392,722	N/A	\$ 742,247
Add Credits During Year:				
Accruals charged to depreciation account _____	15,411	50,276		65,687
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	15,411	50,276		65,687
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 175,017	\$ 442,998	N/A	\$ 618,015

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

YEAR OF REPORT
December 31, 2018

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	\$ 197,034
Charges during the year (specify):		
Current Year Loss _____	-	(13,055)
_____		-
_____		-
Balance end of year _____	\$ _____	\$ 183,979

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 Nomina Date of Issue and Date of Maturity	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	%		
_____	%		
_____	%		
_____	%		
Total _____			N/A

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	3,119	5,430		8,549
Other (Specify):				
Payroll Taxes	1,921	1,921		3,842
Total taxes accrued	\$ 5,040	\$ 7,351		\$ 12,391

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
CJNW	\$ 3,908	\$ 3,907	Accounting
Kiley & Sons	3,119	390	Maintenance, repairs, and construction
General Utilities	10,921	11,442	Maintenance, repairs, and construction
National Exemption Service	3,460	3,460	Maintenance, repairs, and construction
American Pipe	-	4,187	Sludge Removal
Utility Technicians	26,912	2,877	Maintenance, repairs, and construction
US Water Service	-	600	Maintenance, repairs, and construction

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

YEAR OF REPORT
December 31, 2018

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 charge and customer connections charges received during th 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**

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	37,399	11,850	-	49,249
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	-	-	-	-
310	Power Generation Equipment	76,251	-	-	76,251
311	Pumping Equipment	59,358	-	-	59,358
320	Water Treatment Equipment	17,723	10,920	-	28,643
330	Distribution Reservoirs and Standpipes	6,879	-	-	6,879
331	Transmission and Distribution Mains	72,947	24,213	-	97,160
333	Services	-	-	-	-
334	Meters and Meter Installations	40,340	1,269	-	41,609
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 Equipment	-	-	-	-
344	Laboratory Equipment	-	-	-	-
345	Power Operated Equipment	-	-	-	-
346	Communication Equipment	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	Total Water Plant	\$ 386,962	\$ 48,252	\$ -	\$ 435,214

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	\$ 1,125	\$ -	\$ 375	\$ 1,500
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	28	-	3.57	16,358	-	1,354	17,712
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	27	-	3.70	10,394	-	828	11,222
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	-	-	-	-
310	Power Generation Equipment	20	-	5.00	43,496	-	3,813	47,309
311	Pumping Equipment	20	-	5.00	39,094	-	2,968	42,062
320	Water Treatment Equipment	28	-	3.57	6,753	-	1,054	7,807
330	Distribution Reservoirs and Standpipes	30	-	3.33	2,268	-	186	2,454
331	Transmission and Distribution Mains	40	-	2.50	16,172	-	1,979	18,151
333	Services	40	-	2.50	-	-	-	-
334	Meters and Meter Installations	20	-	5.00	16,000	-	2,049	18,049
335	Hydrants	20	-	5.00	7,946	-	805	8,751
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				\$ 159,606	\$ -	\$ 15,411	\$ 175,017

* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 7,582
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	9,803
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	2,312
	Operator and Management _____	14,318
	Testing _____	
	Other _____	33,130
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	-
	Total Water Operation and Maintenance Expense _____	\$ 67,145 *

* 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	379	386	386
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			379	386	386

** D = Displacement
C = Compound
T = Turbine

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

YEAR OF REPORT
 December 31, 2018

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	-	3,918	-	3,918	1,559
February	-	3,762	-	3,762	1,777
March	-	4,669	-	4,669	2,295
April	-	3,975	-	3,975	3,510
May	-	3,821	-	3,821	1,396
June	-	2,186	-	2,186	1,744
July	-	2,441	-	2,441	1,238
August	-	2,655	-	2,655	1,794
September	-	2,741	-	2,741	1,664
October	-	3,696	-	3,696	1,609
November	-	3,783	-	3,783	1,692
December	-	2,771	-	2,771	958
Total for year	N/A	40,418	-	40,418	21,236

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

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

YEAR OF REPORT December 31, 2018
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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 _____	-		

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

YEAR OF REPORT
 December 31, 2018

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>386</u>
2.	Maximum number of ERC's * which can be served	<u>386</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>386</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>Utility is built-out</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? If so, how much capacity is required?	<u>No</u> <u>N/A</u>
7.	Attach a description of the fire fighting facilities.	<u>40 fire hydrants located throughout community</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 required by DEP</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>3351555</u>
12.	Water Management District Consumptive Use Permit #	<u>CUP # 2454</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**

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	5,885	14,600	-	20,485
355	Power Generation Equipment	28,471	-	-	28,471
360	Collection Sewers - Force	15,507	-	-	15,507
361	Collection Sewers - Gravity	103,963	-	-	103,963
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	4,229	-	-	4,229
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	72,244	-	-	72,244
371	Pumping Equipment	382,628	-	-	382,628
380	Treatment and Disposal Equipment	380,708	15,098	-	395,806
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	\$ 1,008,635	\$ 29,698	\$ -	\$ 1,038,333

* This amount should tie to Sheet F-!

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 %	1,125	-	375	1,500
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	3.70 %	2,873	-	412	3,285
355	Power Generation Equipment	-	-	%	15,622	-	1,424	17,046
360	Collection Sewers - Force	27	-	3.70 %	6,771	-	517	7,288
361	Collection Sewers - Gravity	40	-	2.50 %	28,012	-	2,310	30,322
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 %	33,714	-	2,408	36,122
371	Pumping Equipment	15	-	6.70 %	137,456	-	21,259	158,715
380	Treatment and Disposal Equipment	15	-	6.70 %	162,920	-	21,571	184,491
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 Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment	-	-	%	-	-	-	-
395	Power Operated Equipment	-	-	%	-	-	-	-
396	Communication Equipment	-	-	%	-	-	-	-
397	Miscellaneous Equipment	-	-	%	-	-	-	-
398	Other Tangible Plant	-	-	%	-	-	-	-
	Totals				392,722		50,276	442,998

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 7,582
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	7,988
715	Purchased Power _____	10,207
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	15,580
	Testing _____	
	Other _____	16,444
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	
	Total Wastewater Operation and Maintenance Expense _____	\$ 57,801 *

* 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	379	386	386
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			379	386	386

** D = Displacement
C = Compound
T = Turbine

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 Utilitie

YEAR OF REPORT
December 31, 2018

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	17,345	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	6,331,000	_____	_____

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 _____	600,000	NA	600,000
February _____	488,000	_____	488,000
March _____	616,000	_____	616,000
April _____	606,000	_____	606,000
May _____	496,000	_____	496,000
June _____	434,000	_____	434,000
July _____	474,000	_____	474,000
August _____	511,000	_____	511,000
September _____	465,000	_____	465,000
October _____	485,000	_____	485,000
November _____	511,000	_____	511,000
December _____	645,000	_____	645,000
Total for year _____	6,331,000	_____	6,331,000

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>386</u>
2. Maximum number of ERC's * which can be served.	<u>386</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>386</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>386</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:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

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 C 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 statements 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.	2.	3.	4.
(X)	(X)	(X)	(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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 69,309	\$ 69,309	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 69,309	\$ 69,309	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 69,309	\$ 69,309	\$ -

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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	120,660	\$ 120,660	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 120,660	\$ 120,660	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 120,660	\$ 120,660	\$ -

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).