

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

WS967-19-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**



**PUBLIC SERVICE COMMISSION**

**FOR THE**

**YEAR ENDED DECEMBER 31, 2019**



## 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, 2019 and the statement of revenue and expenses for the year ended December 31, 2019 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.

*CJNW CPAs*

CJN&W CPAs  
March 24, 2020

## 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 state 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)

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](mailto:jmclaren@suncommunities.com)

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

AL2117

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

Individua

Sub Chapter S Corporator

1120 Corporation

1120 - REIT

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: John McLaren	Operating Officer	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
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
Sunlake Estates Utilities, 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_-----		\$ 75,620	\$ 129,176		\$ 204,796
Commercial_-----					-
Industrial_-----					-
Multiple Family_-----					-
Guarenteed Revenues_-----					-
Other (Specify)_-----					-
Total Gross Revenue_-----		75,620	129,176	N/A	204,796
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	64,547	57,764		122,311
Depreciation Expense_-----	F-5	16,814	52,406		69,220
CIAC Amortization Expense_-----	F-8	-	-		-
Taxes Other Than Income_-----	F-7	4,957	6,998	-	11,955
Income Taxes_-----	F-7	-	-		-
Total Operating Expenses_-----		86,318	117,168		203,486
Net Operating Income (Loss)		(10,698)	12,008	-	1,310
Other Income:					
Nonutility Income_-----					-
Interest Income		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutilty Expenses_-----					-
Interest Expense_-----		-			-
AFUDC		-	-		-
					-
					-
Net Income (Loss)		\$ (10,698)	\$ 12,008	N/A	\$ 1,310



**COMPARATIVE BALANCE SHEET**

Account Name	Reference Page	Current Year	Previous Year
<b>ASSETS:</b>			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,584,258	\$ 1,473,547
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(687,235)	(618,015)
Net Utility Plant _____		897,023	855,532
Cash _____			-
Customer Accounts Receivable (141) _____		29,857	10,723
Other Assets (Specify):			
Total Prepaid		-	-
Net NonUtility Assets		-	-
		-	-
		-	-
<b>Total Assets</b> _____		<b>\$ 926,880</b>	<b>\$ 866,255</b>
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____		-	-
Retained Earnings (215) _____	F-6	185,289	183,979
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
Total Capital _____		185,289	183,979
Long Term Debt (224) _____	F-6	-	-
Accounts Payable (231) _____		158,328	2,586
Notes Payable (232) _____			
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		9,216	8,549
Other Liabilities (Specify):			
Accounts Payable - Related Party		574,047	671,141
			-
			-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		<b>\$ 926,880</b>	<b>\$ 866,255</b>

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 486,579	\$ 1,097,679	N/A	\$ 1,584,258
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	<b>\$ 486,579</b>	<b>\$ 1,097,679</b>	<b>N/A</b>	<b>\$ 1,584,258</b>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 175,017	\$ 442,998	N/A	\$ 807,934
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	16,814	52,406		69,220
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
<b>Total credits</b> _____	<b>16,814</b>	<b>52,406</b>		<b>69,220</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
<b>Total debits</b> _____	<b>-</b>	<b>-</b>		<b>-</b>
<b>Balance End of Year</b> _____	<b>\$ 191,831</b>	<b>\$ 495,404</b>	<b>N/A</b>	<b>\$ 687,235</b>

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

**YEAR OF REPORT**  
December 31, 2019

**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	\$ 183,979
Charges during the year (specify):		
Current Year Loss _____	-	1,310
_____		-
_____		-
Balance end of year _____	\$	\$ 185,289

**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 _____	3,403	5,813		9,216
Other (Specify):				
Payroll Taxes	1,554	1,185		2,739
Total taxes accrued _____	\$ 4,957	\$ 6,998		\$ 11,955

**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	\$ 3,600	\$ 3,600	Accounting
H&F Construction	-	5,458	Maintenance, repairs, and construction
General Utilities	14,170	13,548	Maintenance, repairs, and construction
National Exemption Service	7,519	6,930	Maintenance, repairs, and construction
American Pipe	-	9,582	Sludge Removal
Utility Technicians	2,268	-	Maintenance, repairs, and construction
US Water Service	-	600	Maintenance, repairs, and construction
Sundstrom & Mindlin	613	612	Legal Services
A&C Exteriors	1,499	-	Maintenance, repairs, and construction
RCM Utilities	48,635	43,579	Maintenance, repairs, and construction
Concrete for Less		2,700	Maintenance, repairs, and construction

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

<b>YEAR OF REPORT</b> December 31, 2019
--

**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 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**

**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_____	49,249	5,458	-	54,707
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_____	28,643	-	-	28,643
330	Distribution Reservoirs and Standpipes_____	6,879	-	-	6,879
331	Transmission and Distribution Mains_____	97,160	42,968	-	140,128
333	Services_____	-	-	-	-
334	Meters and Meter Installations_____	41,609	2,939	-	44,548
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_____	\$ 435,214	\$ 51,365	\$ -	\$ 486,579

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	\$ 1,500	\$ -	\$ 375	\$ 1,875
302	Franchises	-	%	-	-	-	-	-
304	Structure and Improvements	28	%	3.57	17,712	-	1,624	19,336
305	Collecting and Impounding Reservoirs	-	%	-	-	-	-	-
306	Lake, River and Other Intakes	-	%	-	-	-	-	-
307	Wells and Springs	27	%	3.70	11,222	-	828	12,050
308	Infiltration Galleries and Tunnels	-	%	-	-	-	-	-
309	Supply Mains	32	%	3.13	-	-	-	-
310	Power Generation Equipment	20	%	5.00	47,309	-	3,813	51,122
311	Pumping Equipment	20	%	5.00	42,062	-	2,968	45,030
320	Water Treatment Equipment	28	%	3.57	7,807	-	1,302	9,109
330	Distribution Reservoirs and Standpipes	30	%	3.33	2,454	-	186	2,640
331	Transmission and Distribution Mains	40	%	2.50	18,151	-	2,760	20,911
333	Services	40	%	2.50	-	-	-	-
334	Meters and Meter Installations	20	%	5.00	18,049	-	2,153	20,202
335	Hydrants	20	%	5.00	8,751	-	805	9,556
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				\$ 175,017	\$ -	\$ 16,814	\$ 191,831

\* This amount should tie to Sheet F-5



**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 8,765
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	9,912
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	1,323
	Operator and Management _____	
	Testing _____	
	Other _____	44,049
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	498
	Total Water Operation and Maintenance Expense _____	\$ 64,547 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description  (a)	Type of Meter **  (b)	Equivalent Factor  (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	386	396	396
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
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			<b>Total</b>		
			386	396	396

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

YEAR OF REPORT  
 December 31, 2019

**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	-	2,953	-	2,953	1,431
February	-	2,535	-	2,535	1,717
March	-	3,636	-	3,636	2,409
April	-	3,522	-	3,522	2,960
May	-	4,154	-	4,154	2,889
June	-	3,769	-	3,769	2,185
July	-	2,441	-	2,441	2,314
August	-	3,582	-	3,582	1,518
September	-	3,838	-	3,838	2,148
October	-	4,139	-	4,139	2,498
November	-	3,882	-	3,882	2,329
December	-	3,115	-	3,115	1,667
Total for year	N/A	41,566	-	41,566	26,065

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
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

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

YEAR OF REPORT  
 December 31, 2019

**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)
<b>MOTORS</b>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
<b>PUMPS</b>				
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

<b>YEAR OF REPORT</b> December 31, 2019
--

**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	396
2.	Maximum number of ERC's * which can be served	396
3.	Present system connection capacity (in ERC's *) using existing lines	396
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**

**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_____	20,485	-	-	20,485
355	Power Generation Equipment_____	28,471	4,725	-	33,196
360	Collection Sewers - Force_____	15,507	-	-	15,507
361	Collection Sewers - Gravity_____	103,963	5,340	-	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_____	72,244	5,719	-	77,963
371	Pumping Equipment_____	382,628	16,498	-	399,126
380	Treatment and Disposal Equipment_____	395,806	27,064	-	422,870
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_____	-	-	-	-
	<b>Total Sewer Plant_____</b>	<b>\$ 1,038,333</b>	<b>\$ 59,346</b>	<b>\$ -</b>	<b>\$ 1,097,679</b>

\* 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 %	1,500	-	375	1,875
352	Franchises	-	- %	-	-	-	-	-
354	Structure and Improvements	27	- %	3.70 %	3,285	-	640	3,925
355	Power Generation Equipment	-	- %	-	17,046	-	1,542	18,588
360	Collection Sewers - Force	27	- %	3.70 %	7,288	-	517	7,805
361	Collection Sewers - Gravity	40	- %	2.50 %	30,322	-	2,369	32,691
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 %	36,122	-	2,503	38,625
371	Pumping Equipment	15	- %	6.70 %	158,715	-	21,717	180,432
380	Treatment and Disposal Equipment	15	- %	6.70 %	184,491	-	22,743	207,234
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				442,998		52,406	495,404

\* This amount should tie to Sheet F-5



**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 8,768
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	8,307
715	Purchased Power _____	14,526
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	
	Testing _____	
	Other _____	25,663
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	500
	Total Wastewater Operation and Maintenance Expense _____	\$ 57,764 *

\* 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)	
<b>Residential Service</b>					
5/8"	D	1.0	386	396	396
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
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):					
<b>Total</b>			<b>386</b>	<b>396</b>	<b>396</b>

\*\* 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 _____	_____	_____	_____	_____

**TREATMENT PLANT**

Manufacturer_____	_____	_____	_____
Type_____	_____	_____	_____
"Steel" or "Concrete"_____	_____	_____	_____
Total Capacity_____	_____	_____	_____
Average Daily Flow_____	21,477	_____	_____
Effluent Disposal_____	_____	_____	_____
Total Gallons of Wastewater Treated_____	7,839,000	_____	_____

**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_____	629,000	NA	629,000
February_____	631,000	_____	631,000
March_____	682,000	_____	682,000
April_____	572,000	_____	572,000
May_____	503,000	_____	503,000
June_____	484,000	_____	484,000
July_____	504,000	_____	504,000
August_____	1,082,000	_____	1,082,000
September_____	561,000	_____	561,000
October_____	627,000	_____	627,000
November_____	766,000	_____	766,000
December_____	798,000	_____	798,000
Total for year_____	<u>7,839,000</u>	_____	<u>7,839,000</u>

If Wastewater Treatment is purchased, indicate the vendor:

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

**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>396</u>
2. Maximum number of ERC's * which can be served.	<u>396</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>396</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>396</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<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System C Accounts prescribed by the Florida Public Service Commissio in Rule 25-30.115 (1), Florida Administrative Code  |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules ar orders of the Florida Public Service Commission  |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencie concerning noncompliance with, or deficiencies in, financial reportir practices that could have a material effect on the financial statement c the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results operations of the respondent for the period presented and othe information and statements presented in the report as to the busines affairs of the respondent are true, correct and complete for the perio 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 b both officers. The items being certified by the officer should be indicated in tr appropriate area to the left of the signature

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly make a false statement in writing with the intent to mislead a public servant in th 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, 2019**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 75,620	\$ 75,620	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 75,620</b>	<b>\$ 75,620</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 75,620</b>	<b>\$ 75,620</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Sunlake Estates Utilities, L.L.C.**

**For the Year Ended December 31, 2019**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	129,176	\$ 129,176	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 129,176</b>	<b>\$ 129,176</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 129,176</b>	<b>\$ 129,176</b>	<b>\$ -</b>

Explanations:

Instructions:

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