

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

WS967-22-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, 2022

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2023 JUN -9 AM 10: 58  
DIVISION OF  
ACCOUNTING & FINANCE

## 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.

**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 300		1045 Great Lakes Blvd.	
Southfield, MI 48034		Grand Island, FL 32735	Lake
Mailing Address		Street Address	County
Telephone Number	248-208-2556	Date Utility First Organized	06/13/13
Fax Number	n/a	E-mail Address	jmcclaren@suncommunities.com
Sunshine State Ine-Call of Florida, Inc. Member No.	AL2117		

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

Individual   
  Sub Chapter S Corporation   
  1120 Corporation   
  1120 - REIT   
  Partnership

Name, Address and Phone where records are located Bruce Thelen, Chief Operating Officer  
Sun Communities, Inc. 27777 Franklin Road, Suite 300, 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: Bruce Thelen	Operating Officer	27777 Franklin Road, #300 Southfield, Mi. 48034	
Person who prepared this report: Jones & Company, LLC	CPAs	161 West Main Street Lancaster, OH 43130	
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

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

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 95,111	\$ 155,307		\$ 250,418
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		95,111	155,307	N/A	250,418
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	103,413	93,775		197,188
Depreciation Expense _____	F-5	28,994	54,800		83,794
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	5,192	7,901	-	13,093
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		137,599	156,476		294,075
Net Operating Income (Loss)		(42,488)	(1,169)	-	(43,657)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (42,488)	\$ (1,169)	N/A	\$ (43,657)

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

<b>YEAR OF REPORT</b> December 31, 2022
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## 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	\$ 1,993,714	\$ 1,776,263
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(915,393)	(831,599)
Net Utility Plant _____		1,078,321	944,664
Cash _____		(184)	(76)
Customer Accounts Receivable (141) _____		36,583	41,448
Other Assets (Specify):			
Total Prepaid		-	-
Net NonUtility Assets		-	-
		-	-
		-	-
<b>Total Assets</b> _____		<b>\$ 1,114,720</b>	<b>\$ 986,036</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	114,416	158,073
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	-	-
<b>Total Capital</b> _____		<b>114,416</b>	<b>158,073</b>
Long Term Debt (224) _____	F-6	-	-
Accounts Payable (231) _____		628,324	352,471
Notes Payable (232) _____			
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		11,269	11,290
Other Liabilities (Specify):			
Accounts Payable - Related Party		360,711	464,202
			-
			-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
<b>Total Liabilities and Capital</b> _____		<b>\$ 1,114,720</b>	<b>\$ 986,036</b>



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

**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 871,134	\$ 1,122,580	N/A	\$ 1,993,714
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____				-
Total Utility Plant _____	\$ 871,134	\$ 1,122,580	N/A	\$ 1,993,714

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 228,964	\$ 602,635	N/A	\$ 831,599
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	28,994	54,800		83,794
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	28,994	54,800		83,794
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 257,958	\$ 657,435	N/A	\$ 915,393

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

<b>YEAR OF REPORT</b> December 31, 2022
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**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	\$ 158,073
Charges during the year (specify):		
Current Year Loss _____	-	(43,657)
_____		-
_____		-
Balance end of year _____	\$	\$ 114,416

**PROPRIETARY CAPITAL (218)**

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

**LONG TERM DEBT (224)**

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	%		
_____	%		
_____	%		
_____	%		
Total _____			N/A

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

## TAX EXPENSE

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee _____	4,280	6,989		11,269
Other (Specify):				
Payroll Taxes	912	912		1,824
Total taxes accrued _____	\$ 5,192	\$ 7,901		\$ 13,093

## PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning rate, management, construction, advertising, labor relations, public relations, or other similar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever, amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Jones & Company	\$ 3,720	\$ 3,720	Accounting
Apex Landscaping	1,163	-	Maintenance, repairs, and construction
General Utilities	20,435	20,590	Maintenance, repairs, and construction
National Exemption Service	7,276	6,548	Maintenance, repairs, and construction
American Pipe	-	11,443	Sludge Removal, repairs, and maintenance
TAW	3,041	3,597	Maintenance, repairs, and construction
Speedread Inc.	172,811	2,509	Maintenance, repairs, and construction
Concrete for Less	900	900	Maintenance, repairs, and construction
RCM Utilities	69,789	9,482	Maintenance, repairs, and construction
Kiley & Sons	-	580	Maintenance, repairs, and construction
ManageAmerica	1,477	1,114	Billing
Cobb's Triangle Tractor, Inc.	2,076	2,076	Maintenance and repair
US Water Service	899	1,489	Maintenance and repair
Thomas La Senna Land Survey	820	820	Survey

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

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

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

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)**

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
_____			\$ -	\$ -
_____				
_____				
_____				
Sub-total _____			NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
None				
_____				
_____				
_____				
Total Credits During Year (Must agree with line # 2 above) _____			\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

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

# **WATER OPERATION SECTION**

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

YEAR OF REPORT  
December 31, 2022

## 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	69,663	-	-	69,663
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	24,855	-	-	24,855
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	38,103	-	-	38,103
310	Power Generation Equipment	76,251	1,886	-	78,137
311	Pumping Equipment	74,182	-	-	74,182
320	Water Treatment Equipment	97,919	-	-	97,919
330	Distribution Reservoirs and Standpipes	6,879	-	-	6,879
331	Transmission and Distribution Mains	157,095	41,499	-	198,594
333	Services	-	-	-	-
334	Meters and Meter Installations	59,412	172,180	-	231,592
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	\$ 655,569	\$ 215,565	\$ -	\$ 871,134

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

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization_	40	%	2.50	\$ 2,625	\$ -	\$ 375	\$ 3,000
302	Franchises_	-	%	-	-	-	-	-
304	Structure and Improvements_	28	%	3.57	23,055	-	2,177	25,232
305	Collecting and Impounding Reservoirs_	-	%	-	-	-	-	-
306	Lake, River and Other Intakes_	-	%	-	-	-	-	-
307	Wells and Springs_	27	%	3.70	13,706	-	828	14,534
308	Infiltration Galleries and Tunnels_	-	%	-	-	-	-	-
309	Supply Mains_	32	%	3.13	595	-	1,191	1,786
310	Power Generation Equipment_	20	%	5.00	58,748	-	3,860	62,608
311	Pumping Equipment_	20	%	5.00	52,054	-	3,709	55,763
320	Water Treatment Equipment_	28	%	3.57	10,665	-	4,450	15,115
330	Distribution Reservoirs and Standpipes_	30	%	3.33	3,012	-	186	3,198
331	Transmission and Distribution Mains_	40	%	2.50	28,021	-	4,137	32,158
333	Services_	40	%	2.50	-	-	-	-
334	Meters and Meter Installations_	20	%	5.00	25,317	-	7,276	32,593
335	Hydrants_	20	%	5.00	11,166	-	805	11,971
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_				\$ 228,964	\$ -	\$ 28,994	\$ 257,958

\* This amount should tie to Sheet F-5

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

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 13,414
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	9,308
616	Fuel for Power Production _____	917
618	Chemicals _____	
620	Materials and Supplies _____	52
630	Contractual Services:	
	Billing _____	8,877
	Operator and Management _____	17,483
	Testing _____	1,826
	Other _____	51,536
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 _____	\$ 103,413 *

\* 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	454	466	466
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>454</b>	<b>466</b>	<b>466</b>

\*\* D = Displacement  
C = Compound  
T = Turbine



**SYSTEM NAME:** Sunlake Estates Utilities / Lake

**PUMPING AND PURCHASED WATER STATISTICS**

<b>MONTH</b> (a)	<b>Water Purchased For Resale</b> (Omit 000's) (b)	<b>Finished Water From Wells</b> (Omit 000's) (c)	<b>Recorded Accounted For Loss Through Line Flushing Etc.</b> (Omit 000's) (d)	<b>Total Water Pumped And Purchased</b> (Omit 000's) [(b)+(c)-(d)] (e)	<b>Water Sold To Customers</b> (Omit 000's) (f)
January	-	3,124	-	3,124	2,568
February	-	3,031	-	3,031	2,252
March	-	3,213	-	3,213	2,544
April	-	3,714	-	3,714	2,533
May	-	4,534	-	4,534	(2,366)
June	-	3,902	-	3,902	(12,893)
July	-	3,808	-	3,808	3,171
August	-	3,061	-	3,061	24,337
September	-	2,656	-	2,656	(8,347)
October	-	2,946	-	2,946	1,526
November	-	2,781	-	2,781	1,917
December	-	2,717	-	2,717	2,315
Total for year	N/A	39,487	-	39,487	19,557

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)**

<b>Kind of Pipe</b> (Cast Iron, coated steel, etc.)	<b>Diameter of Pipe</b>	<b>First of Year</b>	<b>Added</b>	<b>Removed or Abandoned</b>	<b>End of Year</b>
PVC	2"	3,102		-	3,102
PVC	6"	8,389		-	8,389
				-	
				-	
				-	
				-	
				-	
				-	
				-	
				-	

**SYSTEM NAME:** Sunlake Estates Utilities / Lake

**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 _____	-	-		
Auxiliary 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 Utilities

**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	<u>466</u>
2.	Maximum number of ERC's * which can be served	<u>466</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>466</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. None	<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>
<p>* 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:  <math>ERC = (Total\ SFR\ gallons\ sold\ (omit\ 000) / 365\ days) / 350\ gallons\ per\ day.</math></p>		

# **WASTEWATER OPERATION SECTION**

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

YEAR OF REPORT  
December 31, 2022

## 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	37,604	-	-	37,604
355	Power Generation Equipment	33,196	1,886	-	35,082
360	Collection Sewers - Force	15,507	-	-	15,507
361	Collection Sewers - Gravity	109,303	-	-	109,303
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	-	-	-	-
364	Flow Measuring Devices	4,229	-	-	4,229
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	77,963	-	-	77,963
371	Pumping Equipment	400,754	-	-	400,754
380	Treatment and Disposal Equipment	427,138	-	-	427,138
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	Total Sewer Plant	\$ 1,120,694	\$ 1,886	\$ -	\$ 1,122,580

\* This amount should tie to Sheet F-5

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	40	%	2.50 %	2,625	-	375	3,000
352	Franchises	-	%	%	-	-	-	-
354	Structure and Improvements	27	%	3.70 %	4,492	-	1,175	5,667
355	Power Generation Equipment	-	%	%	21,908	-	1,707	23,615
360	Collection Sewers - Force	27	%	3.70 %	8,839	-	517	9,356
361	Collection Sewers - Gravity	40	%	2.50 %	37,549	-	2,429	39,978
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 %	43,823	-	2,599	46,422
371	Pumping Equipment	15	%	6.70 %	224,827	-	22,266	247,093
380	Treatment and Disposal Equipment	15	%	6.70 %	254,343	-	23,732	278,075
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				602,635		54,800	657,435

\* This amount should tie to Sheet F-5

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

YEAR OF REPORT  
December 31, 2022

## WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 13,414
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	9,748
715	Purchased Power _____	9,308
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	52
730	Contractual Services:	
	Operator and Management _____	4,677
	Testing _____	1,981
	Other _____	54,595
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 _____	\$ 93,775 *

\* 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	454	466	466
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	454	466
					466



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

**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS AND MANHOLES**

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

**MANHOLES:**

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

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

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____	_____	_____
Total Capacity _____	_____	_____	_____
Average Daily Flow _____	28,299	_____	_____
Effluent Disposal _____	_____	_____	_____
Total Gallons of Wastewater Treated _____	10,329,000	_____	_____

**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 _____	890,000	NA	890,000
February _____	692,000	_____	692,000
March _____	778,000	_____	778,000
April _____	734,000	_____	734,000
May _____	698,000	_____	698,000
June _____	642,000	_____	642,000
July _____	828,000	_____	828,000
August _____	787,000	_____	787,000
September _____	1,050,000	_____	1,050,000
October _____	984,000	_____	984,000
November _____	1,118,000	_____	1,118,000
December _____	1,128,000	_____	1,128,000
Total for year _____	10,329,000	_____	10,329,000

If Wastewater Treatment is purchased, indicate the vendor:

UTILITY NAME: Sun Communities d/b/a Sunlake Estates UtilitiesYEAR OF REPORT  
December 31, 2022**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>466</u>
2. Maximum number of ERC's * which can be served.	<u>466</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>466</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>466</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 )

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

**YEAR OF REPORT**  
December 31, 2022

# 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 Of Accounts prescribed by the Florida Public Service Commission 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 and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 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 )

DocuSigned by:



\_\_\_\_\_  
(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, 2022***

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 95,111	\$ 95,111	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b><i>Total Water Operating Revenue</i></b>	<b>\$ 95,111</b>	<b>\$ 95,111</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Net Water Operating Revenues</i></b>	<b>\$ 95,111</b>	<b>\$ 95,111</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, 2022***

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	155,307	\$ 155,307	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b><i>Total Wastewater Operating Revenue</i></b>	<b>\$ 155,307</b>	<b>\$ 155,307</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Net Wastewater Operating Revenues</i></b>	<b>\$ 155,307</b>	<b>\$ 155,307</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).