

CLASS "A" OR "B"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

WS-972-20-AR

South Sumter Utility Company, L.L.C.

Exact Legal Name of Respondent

669-W / 571-S

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2020

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
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 of the page with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
EXECUTIVE SUMMARY			
Certification	E-1	Business Contracts With Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers and Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses Which Are A Byproduct, Coproduct or Joint Product of Providing Service	E-9
Company Profile	E-4	Business Transactions With Related Parties - Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
Schedule of Year End Rate Base	F-4	Capital Stock	F-15
Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances From Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense		Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current and Accrued Liabilities	F-20
Special Deposits	F-9	Advances for Construction	F-21
Investments and Special Funds	F-10	Other Deferred Credits	F-21
Accounts and Notes Receivable - Net	F-11	Contributions In Aid Of Construction	F-22
Accounts Receivable From Associated Companies	F-12	Accum. Amortization of C.I.A.C.	F-23
Notes Receivable From Associated Companies	F-12	Reconciliation of Reported Net Income with Taxable Income For Federal Income Taxes	F-23
Miscellaneous Current and Accrued Assets	F-12		

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATER OPERATION SECTION			
Listing of Water System Groups	W-1	CIAC Additions / Amortization	W-8
Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions in Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Listing of Wastewater System Groups	S-1	Contributions in Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

EXECUTIVE

SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
--

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

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

Items Certified

1.	2.	3.	4.
()	()	()	()

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

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

(signature of the 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.

ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2020

South Sumter Utility Company, L.L.C.
(Exact Name of Utility)

County: Sumter

List below the exact mailing address of the utility for which normal correspondence should be sent:

3619 Kiessel Road
The Villages, FL 32163

Telephone: (352) 753-6270

e-Mail Address: Angel.Dixon@thevillages.com

Web Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number SS 2210

Name and address of person to whom correspondence concerning this report should be addressed:

Angel Dixon
3619 Kiessel Road
The Villages, FL 32163

Telephone: (352) 753-6270

List below the address of where the utility's books and records are located:

3619 Kiessel Road
The Villages, FL 32163

Telephone: (352) 753-6270

List below any groups auditing or reviewing the records and operations:

Jones & Company LLC

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

Individual Partnership Sub S Corporation 1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

Name	Percent Ownership
1. Mark Morse	19.000 %
2. Jennifer Parr	19.000 %
3. Tracy Dadeo	19.000 %
4.	%
5.	%
6.	%
7.	%
8.	%
9.	%
10.	%

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
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**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Martin S. Friedman (407) 830-6331	Attorney	Dean, Mead, Egerton, Bloodworth, Capouano & Bozarth, P.A.	Legal matters
Benjamin T. Simmons (740) 653-6900	CPA	Jones & Company LLC	Accounting and rate matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

COMPANY PROFILE

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

- (A) The Company began constructing its water and sewer plants in 2017, and served its first customer in 2018.
- (B) The Company provides potable water and wastewater services to a portion of The Villages development in The Villages, Florida.
- (C) The Utility anticipates providing services to approximately 8,393 water and 8007 wastewater equivalent residential connections (ERCs), plus commercial account, when it reaches build out in 2023
- (D) N/A
- (E) As of the end of 2019, the Utility provides service to 1,701 residential customers and 34 commercial customers. The Utility estimates the addition of 4,700 residential customers, underground work for approximately 44,900 LF of roadways, and an additional master lift station in 2020. The high number of residential customers in 2020 is the result of the Village of Fenney to SSU, which is anticipated to be approved by the FPSC in July 2020.
- (F) Purchase of Utility improvements in Phases 1, 2, and 3 of the Villages of Fenney from RP Fenney, LLC.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/20

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).

The company does not have any Parent or Subsidiary Companies.

The Company is affiliated to the following companies by common ownership:

The Villages Land Company
The Villages of Lake-Sumter, Inc.
Southeast Wildwood Water Conservation Authority
Fenney Water Conservation Authority
Tri-County Sanitation

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Robert L. Chandler IV	The Villages Land Company Manager	1 % % % % % % % % %	\$ None \$ \$ \$ \$ \$ \$ \$ \$

COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
None			\$ None \$ \$ \$ \$ \$ \$ \$ \$

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
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BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	

* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
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AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)(1)
Robert L Changler IV	The Villages Land Company Manager	Common Ownership	Same as Utility

(1) The Holding Company of the Villages, Inc. has the following wholly-owned subsidiaries:
 (a) The Villages of Lake-Sumter, Inc., (b) The Villages Operating Company, (c) The Villages Family Company, (d) The Villages Equipment Company, and (e) Diversified Commercial Property Services, Inc.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT
OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
None				\$

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|---|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> - purchase, sale or transfer of equipment. - purchase, sale or transfer of land and structures. - purchase, sale or transfer of securities. - noncash transfers of assets. - noncash dividends other than stock dividends. - writeoff of bad debts or loans. | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item (column (c) - column (d)). (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|---|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

COMPARATIVE BALANCE SHEET AS SET FORTH OTHER DATA

ACCOUNT NO.	ACCOUNT NAME	PERIOD YEAR	PERIOD YEAR
101-100	Utility Maint.	2011	2012
101-101	...	2011	2012
101-102	...	2011	2012
101-103	...	2011	2012
101-104	...	2011	2012
101-105	...	2011	2012
101-106	...	2011	2012
101-107	...	2011	2012
101-108	...	2011	2012
101-109	...	2011	2012
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101-191	...	2011	2012
101-192	...	2011	2012
101-193	...	2011	2012
101-194	...	2011	2012
101-195	...	2011	2012
101-196	...	2011	2012
101-197	...	2011	2012
101-198	...	2011	2012
101-199	...	2011	2012
101-200	...	2011	2012

FINANCIAL SECTION

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 44,530,185	\$ 34,418,904
108-110	Less: Accumulated Depreciation and Amortization	F-8	(736,969)	(48,235)
Net Plant			43,793,216	34,370,669
114-115	Utility Plant Acquisition Adjustments (Net)	F-7		
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			43,793,216	34,370,669
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		5,040,159	4,718,544
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	245,749	51,323
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies		1,044	1,044
161	Stores Expense			
162	Prepayments		198	236
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues		24,000	19,300
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			5,311,150	4,790,447

* Not Applicable for Class B Utilities

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT December 31, 2020

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	262,654	290,706
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		262,654	290,706
	TOTAL ASSETS AND OTHER DEBITS		\$ 49,367,020	\$ 39,451,822

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

The space below is provided for important notes regarding the balance sheet.

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ -	\$ -
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital			
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Members Equity)	F-16	-	-
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)		(7,754,635)	(2,879,466)
Total Equity Capital (Deficit)			(7,754,635)	(2,879,466)
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt				
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		1,491,855	1,002,527
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	34,350,050	31,865,839
234	Notes Payable to Associated Co.	F-18	1,452,009	
235	Customer Deposits			
236	Accrued Taxes		106,888	34,326
237	Accrued Interest	F-19	4,066	
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			37,404,868	32,902,692

* Not Applicable for Class B Utilities

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
OPERATING RESERVES				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	19,817,430	9,452,580
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(100,643)	(23,984)
Total Net C.I.A.C.			19,716,787	9,428,596
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 49,367,020	\$ 39,451,822

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 627,518	\$ 2,776,134
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			627,518	2,776,134
401	Operating Expenses	F-3(b)	1,546,868	1,721,515
403	Depreciation Expense	F-3(b)	39,412	688,735
	Less: Amortization of CIAC	F-22	(23,569)	(76,661)
Net Depreciation Expense			15,843	612,074
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)	28,054	28,054
408	Taxes Other Than Income	W/S-3	37,791	248,515
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			1,628,556	2,610,158
Net Utility Operating Income			(1,001,038)	165,976
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			(1,001,038)	165,976

* For each account, column e should agree with columns f, g + h on F-3(b)

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,140,405	\$ 1,635,729	N/A
<u>1,140,405</u>	<u>1,635,729</u>	-
628,652	1,092,863	
311,230	377,505	
<u>(68,631)</u>	<u>(8,030)</u>	
<u>242,599</u>	<u>369,475</u>	-
14,027	14,027	
<u>169,362</u>	<u>79,153</u>	
<u>1,054,640</u>	<u>1,555,518</u>	
85,765	80,211	
<u>85,765</u>	<u>80,211</u>	N/A

* Total of Schedules W-3/S-3 for all rate groups

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (1,001,038)	\$ 165,976
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income			
421	Miscellaneous Nonutility Revenue		1,825,514	2,188,862
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			1,825,514	2,188,862
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	1,379,391	1,749,447
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			1,379,391	1,749,447
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(554,915)	605,391

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 15,697,124	\$ 9,526,137
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	<u>(346,373)</u>	<u>(390,596)</u>
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	<u>(10,164,375)</u>	<u>(9,653,055)</u>
252	Advances for Construction	F-20		
Subtotal			<u>5,186,376</u>	<u>(517,514)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>90,060</u>	<u>10,583</u>
Subtotal			<u>5,276,436</u>	<u>(506,931)</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		<u>78,582</u>	<u>136,608</u>
	Other (Specify): Construction work in Progress		<u>4,633,662</u>	<u>14,673,262</u>
RATE BASE			<u>\$ 9,988,680</u>	<u>\$ 14,302,939</u>
NET UTILITY OPERATING INCOME			<u>\$ 85,765</u>	<u>\$ 80,211</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>0.86 %</u>	<u>0.56 %</u>

NOTES:

- (1) Estimated if not known.
 - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	34,350,050	100.00 %	- %	_____ %
Customer Deposits	_____	_____ %	- %	_____ %
Tax Credits - Zero Cost	_____	_____ %	- %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	- %	_____ %
Deferred Income Taxes	_____	_____ %	- %	_____ %
Other (Explain)	_____	_____ %	- %	_____ %
Total	\$ 34,350,050	100.00 %		- %

(1) If the Utility's capital structure is not used, explain which capital structure is used.

(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	_____ N/A _____ %
Commission order approving Return on Equity:	_____ N/A _____

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	_____ None _____ %
Commission order approving AFUDC rate:	_____

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 35,143	\$ 13,092	N/A	\$ 48,235
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	311,230	377,505		688,735
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Rounding	-	(1)		(1)
Salvage				
Other Credits (specify) :				
Total credits	311,230	377,504		688,734
Debits during year:				
Book cost of plant retired	-	-		
Cost of removal				
Other debits (specify)				
Total debits				
Balance end of year	\$ 346,373	\$ 390,596	N/A	\$ 736,969

ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

**REGULATORY COMMISSION EXPENSE
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
		-	-
Total	\$ -		\$ -

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	\$ _____ -	\$ _____ -
Total Investment In Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): N/A	\$ _____ -	\$ _____ -
Total Utility Investments		\$ _____ -
OTHER INVESTMENTS (Account 125): N/A	\$ _____ -	\$ _____ -
Total Other Investments		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ _____ -
Total Special Funds		\$ _____ -

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 244,334	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 244,334
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
A/R - Other	\$ 1,415	
_____	-	
_____	_____	
Total Other Accounts Receivable		\$ 1,415
NOTES RECEIVABLE (Acct. 144):		
_____	\$ -	
_____	_____	
Total Notes Receivable		
Total Accounts and Notes Receivable		<u>245,749</u>
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	-	
_____	_____	
_____	_____	
Others	_____	
_____	_____	
_____	_____	
Total Additions		
Deduct accounts written off during year:		
Utility accounts	-	
Others	_____	
_____	_____	
Total accounts written off		
Balance end of year		-
Total Accounts and Notes Receivable - Net		<u>\$ 245,749</u>

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT
Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
N/A	\$ -	\$ -
Total Unamortized Debt Discount and Expense		
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
Total Unamortized Premium on Debt	\$ -	\$ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
Total Extraordinary Property Losses	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
COMMON STOCK		
Par or stated value per share	None	None
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None
PREFERRED STOCK		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

* For variable rate obligations, provide the basis for the rate. (i.e.. Prime + 2%, etc)

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

STATEMENT OF RETAINED EARNINGS (Members Equity)

- Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (2,879,466)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: Additional investment by partners	 <u>(5,480,560)</u>
	Total Credits	(5,480,560)
	Debits:	 <u>-</u>
	Total Debits	
435	Balance transferred from Income	605,391
436	Appropriations of Retained Earnings: 	 <u></u>
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared	 <u></u>
438	Common stock dividends declared	 <u></u>
	Total Dividends Declared	
	Year end Balance	<u>(7,754,635)</u>
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): 	 <u></u>
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	\$ <u>(7,754,635)</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

NOTES PAYABLE (ACCTS. 232 AND 234)

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232): N/A			\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): HCOTV	1.12 %	F	\$ 1,452,009
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ 1,452,009

* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Accounts Payable - VLS Inc.	\$ 34,350,050
Total	\$ 34,350,050

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
Interest on Debt to Associated Companies	\$ -	427.1	\$ 1,749,447	\$ 1,745,381	\$ 4,066
Total Account No. 237.1	-		1,749,447	1,745,381	4,066
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None	-	427.0			-
Total Account 237.2	-				
Total Account 237 (1)	\$ -		\$ 1,749,447	\$ 1,745,381	\$ 4,066
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 1,749,447		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 1,749,447		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest
(2) Must agree to F-3(c), Current Year Interest Expense

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1) N/A <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ - <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ - <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2) N/A <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ - <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>	\$ - <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/> <hr/>
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 4,889,552	\$ 4,563,028	N/A	\$ 9,452,580
Add credits during year:	5,274,823	5,090,027		10,364,850
Less debits charged during				-
Total Contributions In Aid of Construction	\$ 10,164,375	\$ 9,653,055	\$ -	\$ 19,817,430

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 21,430	\$ 2,554	N/A	\$ 23,984
Debits during year:	68,631	8,030		76,661
Credits during year (specify): Rounding	- 1	- (1)		1
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 90,060	\$ 10,583		\$ 100,643

UTILITY NAME: South Sumter Utility Company, L.L.C.

YEAR OF REPORT
December 31, 2020

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	F-3 (c)	N/A
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income		\$ _____ -
Computation of tax:		
The Utility is a partnership, therefore this schedule is not applicable		

WATER OPERATION SECTION

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 15,697,124
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(346,373)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(10,164,375)
252	Advances for Construction	F-20	
	Subtotal		5,186,376
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	90,060
	Subtotal		5,276,436
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		78,582
	Other (Specify):		-
	Construction Work in Progress		4,633,662
	WATER RATE BASE		\$ 9,988,680
	UTILITY OPERATING INCOME	W-3	\$ 85,765
CHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			0.86 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	1,140,405
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		<u>1,140,405</u>
401	Operating Expenses	W-10(a)	628,652
403	Depreciation Expense	W-6(a)	311,230
	Less: Amortization of CIAC	W-8(a)	(68,631)
	Net Depreciation Expense		<u>242,599</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	14,027
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		73,608
408.11	Property Taxes		6,529
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		89,225
408	Total Taxes Other Than Income		<u>169,362</u>
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		<u>1,054,640</u>
	Utility Operating Income		<u>85,765</u>
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		<u>\$ 85,765</u>

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ -	\$ -	\$ -	\$ -
302	Franchises				
303	Land and Land Rights				
304	Structure and Improvements		9,536,900		9,536,900
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	756,536	4,370,006		5,126,542
333	Services	93,181	694,424		787,605
334	Meters and Meter Installations	210,568	35,509		246,077
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant / 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		\$ 1,060,285	\$ 14,636,839	\$ -	\$ 15,697,124

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

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization		\$ -				
302	Franchises						
303	Land and Land Rights			\$ -	\$ -	\$ -	\$ -
304	Structure and Improvements	9,536,900				9,536,900	
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs						
308	Infiltration Galleries and Tunnels						
309	Supply Main South Sumter Utility Com						
310	Power Generation Equipment						
311	Pumping Equipment						
320	Water Treatment Equipment						
330	Distribution Reservoirs and Standpipes						
331	Transmission and Distribution Mains	5,126,542				5,126,542	
333	Services	787,605				787,605	
334	Meters and Meter Installations	246,077				246,077	
335	Hydrants						
336	Backflow Prevention Devices						
339	Other Plant / 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	\$ 15,697,124	\$ -	\$ -	\$ -	\$ 15,697,124	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization		%	%
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs		%	%
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains		%	%
310	Power Generation Equipment		%	%
311	Pumping Equipment		%	%
320	Water Treatment Equipment		%	%
330	Distribution Reservoirs and Standpipes		%	%
331	Transmission and Distribution Mains	40	%	2.50 %
333	Services	35	%	2.86 %
334	Meters and Meter Installations	17	%	5.88 %
335	Hydrants		%	%
336	Backflow Prevention Devices		%	%
339	Other Plant / 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		%	%
Water Plant Composite Depreciation Rate *			%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e) (1)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ -	\$ -		\$ -
302	Franchises				
304	Structure and Improvements		153,585		153,585
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains				
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution	19,730	127,509		127,509
333	Services	2,800	16,843		16,843
334	Meters and Meter Installations	12,613	13,293		13,293
335	Hydrants				
336	Backflow Prevention Devices				
339	Other Plant / 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 ACCUMULATED DEPRECIATION		\$ 35,143	\$ 311,230	\$ -	\$ 311,230

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note (1): Reclass entry

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ -
302	Franchises					
304	Structure and Improvements					153,585
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains					
310	Power Generation Equipment					
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution					147,239
333	Services					19,643
334	Meters and Meter Installations					25,906
335	Hydrants					
336	Backflow Prevention Devices					
339	Other Plant / 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 ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 346,373

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Capacity Fees - Residential	2,191	1,916.00	\$ 4,197,956
Capacity Fees - Commercial	15	12,346.60	185,199
Meter Fees	7	177	1,239
Meter Fees	-	204	-
Meter Fees	4	313	1,252
Meter Fees	2,191	402	880,782
Meter Fees	2	625	1,250
Meter Fees	1	796	796
Meter Fees	-	973	-
Meter Fees	1	6,349	6,349
Total Credits			\$ 5,274,823

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 21,430
Debits during year:	
Accruals charged to Account	68,631
Other Debits (specify):	
Total debits	68,631
Credits during year (specify):	
Rounding	1
Total credits	1
Balance end of year	\$ 90,060

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,701	6,106	\$ 1,012,152
461.2	Metered Sales to Commercial Customers	34	63	46,722
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	1,735	6,169	1,058,874
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers			32,670
466	Sales for Resale			48,861
467	Interdepartmental Sales			
	Total Water Sales	1,735	6,169	1,140,405
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 1,140,405

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ -	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water	10,345	10,345	
615	Purchased Power	32,952		
616	Fuel for Power Production			
618	Chemicals			
620	Materials and Supplies	44,921		
631	Contractual Services - Engineering	121,909		
632	Contractual Services - Accounting			
633	Contractual Services - Legal	30,887		
634	Contractual Services - Mgt. Fees	58,548		
635	Contractual Services - Testing			
636	Contractual Services - Other	326,629		
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense			
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.			
659	Insurance - Other	316		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense			
675	Miscellaneous Expenses	2,145		
Total Water Utility Expenses		\$ 628,652	\$ 10,345	

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		32,952			
					44,921
					121,909
22,493					8,394
					58,548
	9,841	32,334			284,454
					316
					2,145
\$ 22,493	\$ 9,841	\$ 65,286			\$ 520,687

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	-	14,737	2,460	12,277	11,848
February	-	16,044	2,374	13,670	12,166
March	-	19,361	5,443	13,918	12,861
April	-	19,416	2,478	16,938	13,578
May	-	20,478	3,873	16,605	14,187
June	-	18,639	6,188	12,451	13,110
July	-	22,131	5,928	16,203	14,949
August	-	19,119	1,947	17,172	15,190
September	-	19,585	5,423	14,162	13,462
October	-	25,786	8,097	17,689	14,165
November	-	21,078	6,476	14,602	13,797
December	-	26,190	10,408	15,782	15,881
Total for year	N/A	242,564	61,095	181,469	165,194

If water is purchased for resale, indicate the following:
 Vendor North Sumter County Utility Dependent District - NSU & The City of Fruitland Park
 Point of deliver Utility Interconnect where CR466A intersects with Morse Blvd, Canal Street, and Buena Vista Blvd. Second connection at NE corner of Unit 29 on Kauska Way.

If Water is sold to other water utilities for redistribution, list names of such utilities below:
N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well	2,600,000	-	Groundwater
	-	-	-
	-	-	-
	-	-	-

UTILITY NAME: South Sumter Utility Company, L.L.C.
SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WATER TREATMENT PLANT INFORMATION
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>4,990,000.00</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>N/A</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc):	<u>Conventional Groundwater Treatment</u>		
LIME TREATMENT			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>N/A</u>
FILTRATION			
Type and size of area:			
Pressure (in square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>
Gravity (in GPM/square feet):	<u>N/A</u>	Manufacturer	<u>N/A</u>

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	6,106	6,106
5/8"	Displacement	1.0	39	39
3/4"	Displacement	1.5	7	11
1"	Displacement	2.5	7	18
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	3	24
3"	Displacement	15.0	4	60
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				<u>6,273</u>

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).
 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:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$

ERC Calculation:
ERC = 165,194 gallons, divided by
86 gallons per day
<u>365</u> days
<u>5,262.6</u> ERC's

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

OTHER WATER 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>34,667</u>
2. Maximum number of ERC's * which can be served.	<u>34,667</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>9,113</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>34,667</u>
5. Estimated annual increase in ERC's *.	<u>Unknown</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Residential: 1500 gpm for 2 hours @ 20 PSI</u> <u>Commercial: 2500 gpm for 2 hours @ 20 PSI</u>
7. Attach a description of the fire fighting facilities.	<u>Fire hydrants installed at a maximum of 800 ft.</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>Continuing expansion of the system with development.</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>N/A</u>
10. 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.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>N/A - Bulk water from City of Wildwood</u>
12. Water Management District Consumptive Use Permit #	<u>2002071.000</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 the calculation on the bottom of Page W-13

WASTEWATER

OPERATION

SECTION

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 9,526,137
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(390,596)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(9,653,055)
252	Advances for Construction	F-20	
	Subtotal		(517,514)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	10,583
	Subtotal		(506,931)
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		136,608
	Other (Specify):		
	Work in Process		14,673,262
	WASTEWATER RATE BASE		\$ 14,302,939
	UTILITY OPERATING INCOME	S-3	\$ 80,211
	Achieved Rate of Return (Wastewater Operating Income/Wastewater Rate Base)		0.56 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.
 (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 1,635,729
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		1,635,729
401	Operating Expenses	S-10(a)	1,092,863
403	Depreciation Expense	S-6(a)	377,505
	Less: Amortization of CIAC	S-8(a)	(8,030)
	Net Depreciation Expense		369,475
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	14,027
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		51,318
408.11	Property Taxes		27,835
408.12	Payroll Taxes		
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		79,153
409.1	Income Taxes	F-16	
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,555,518
	Utility Operating Income		80,211
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 80,211

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization		\$ -	\$ -	\$ -
352	Franchises				
353	Land and Land Rights				
354	Structure and Improvements	187,943	5,447,269		5,635,212
355	Power Generation Equipment				
360	Collection Sewers - Force	26,332	690,419		716,751
361	Collection Sewers - Gravity	316,100	1,893,209		2,209,309
362	Special Collecting Structures				
363	Services to Customers	96,451	734,074		830,525
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	65,637	68,703		134,340
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & 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 Wastewater Plant		\$ 692,463	\$ 8,833,674	\$ -	\$ 9,526,137

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

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ -						
352	Franchises							
353	Land and Land Rights		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
354	Structure and Improvements				5,635,212			
355	Power Generation Equipment							
360	Collection Sewers - Force		716,751					
361	Collection Sewers - Gravity		2,209,309					
362	Special Collecting Structures							
363	Services to Customers		830,525					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System						134,340	
380	Treatment & Disposal Equipment							
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment							
390	Office Furniture & 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 Wastewater Plant		\$ -	\$ 3,756,585	\$ -	\$ 5,635,212	\$ -	\$ 134,340	\$ -

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization		%	%
352	Franchises		%	%
354	Structure and Improvements	27	%	3.70 %
355	Power Generation Equipment		%	%
360	Collection Sewers - Force	17	%	5.88 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures		%	%
363	Services to Customers	35	%	2.86 %
364	Flow Measuring Devices		%	%
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells		%	%
371	Pumping Equipment		%	%
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System	43	%	2.33 %
380	Treatment & Disposal Equipment		%	%
381	Plant Sewers		%	%
382	Outfall Sewer Lines		%	%
389	Other Plant / Miscellaneous Equipment		%	%
390	Office Furniture & 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		%	%
Wastewater Plant Composite Depreciation Rate *			%	%

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (1) (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises				
354	Structure and Improvements	4,255	288,185		288,185
355	Power Generation Equipment				
360	Collection Sewers - Force	585	22,251		22,251
361	Collection Sewers - Gravity	5,542	44,630		44,630
362	Special Collecting Structures				
363	Services to Customers	1,692	18,649		18,649
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	1,018	3,789		3,789
380	Treatment & Disposal Equipment				
381	Plant Sewers				
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment				
390	Office Furniture & Equipment				
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment		1		1
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 13,092	\$ 377,505	\$ -	\$ 377,505

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note: (1) Rounding

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	
352	Franchises					
354	Structure and Improvements					
355	Power Generation Equipment					292,440
360	Collection Sewers - Force					
361	Collection Sewers - Gravity					22,836
362	Special Collecting Structures					50,172
363	Services to Customers					
364	Flow Measuring Devices					20,341
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					4,807
380	Treatment & Disposal Equipment					
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					
390	Office Furniture & 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 Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 390,596

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WASTEWATER CIAC SCHEDULE "A"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN
EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Capacity Fees - Residential	2,191	\$ 2,251.00	\$ 4,931,941
Capacity Fees - Commercial	9	17,565.11	158,086
Total Credits			\$ 5,090,027

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 2,554
Debits during year:	
Accruals charged to Account	8,030
Other Debits (specify):	
Total debits	8,030
Credits during year (specify):	
Rounding	1
Total credits	1
Balance end of year	\$ 10,583

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	1,699	6,102	\$ 1,471,088
522.2	Commercial Revenues	25	42	37,804
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	1,724	6,144	1,508,892
523	Revenues From Public Authorities			
524	Revenues From Other Systems			126,837
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,724	6,144	\$ 1,635,729
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 1,635,729

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment	222,108					222,108	
711	Sludge Removal Expense							
715	Purchased Power	42,129			42,129			
716	Fuel for Power Production							
718	Chemicals							
720	Materials and Supplies	15,415						
731	Contractual Services - Engineering	109,465						
732	Contractual Services - Accounting							
733	Contractual Services - Legal	8,184						
734	Contractual Services - Mgt. Fees	58,548						
735	Contractual Services - Testing							
736	Contractual Services - Other	631,703	9,335	11,247	2,812	7,029	33,037	2,812
741	Rental of Building/Real Property							
742	Rental of Equipment							
750	Transportation Expense							
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.							
759	Insurance - Other	316						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	4,995						
Total Wastewater Utility Expenses		\$ 1,092,863	\$ 9,335	\$ 11,247	\$ 44,941	\$ 7,029	\$ 255,145	\$ 2,812

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
 December 31, 2020

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ -	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies		15,415				
731	Contractual Services - Engineering		109,465				
732	Contractual Services - Accounting						
733	Contractual Services - Legal		8,184				
734	Contractual Services - Mgt. Fees		58,548				
735	Contractual Services - Testing						
736	Contractual Services - Other		554,887	9,138	1,406		
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense						
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.						
759	Insurance - Other		316				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		4,995				
Total Wastewater Utility Expenses		\$ -	\$ 751,810	\$ 9,138	\$ 1,406	\$ -	\$ -

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT
December 31, 2020

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	6,102	6,102
5/8"	Displacement	1.0	31	31
3/4"	Displacement	1.5	2	3
1"	Displacement	2.5	3	8
1 1/2"	Displacement or Turbine	5.0	3	15
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0	1	15
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				6,190

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

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:

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

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE: Total gallons treated includes both treated and purchased treatment

ERC Calculation:

$$\left(\frac{\text{unknown}}{\text{(total gallons treated)}} / 365 \text{ days} \right) / 280 \text{ gpd} = \underline{\hspace{2cm}}$$

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT December 31, 2020
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WASTEWATER TREATMENT PLANT INFORMATION
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	N/A		
Basis of Permit Capacity (1)	N/A		
Manufacturer	N/A		
Type (2)	N/A		
Hydraulic Capacity	N/A		
Average Daily Flow	N/A		
Total Gallons of Wastewater Treated	unknown		
Method of Effluent Disposal	Reuse on golf course & on site ribs		

- (1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)
- (2) Contact stabilization, advanced treatment, etc.
- (3) City of Leesburg provides bulk treatment

UTILITY NAME: South Sumter Utility Company, L.L.C.
 SYSTEM NAME / COUNTY: South Sumter Utility Company, L.L.C. / Sumter

YEAR OF REPORT December 31, 2020

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>5,123</u>
2. Maximum number of ERC's * which can be served.	<u>40,000</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>9,113</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>40,000</u>
5. Estimated annual increase in ERC's *.	
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>Continuing expansion of the system with development.</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>Tall Pines Golf Course, Hammock Golf Course, Lowlands Golf Course, Residential Customers, Commercial Customers. Amounts are not known for each user.</u>	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>N/A</u>
If so, when?	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</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 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 of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	

* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A/B**

Company: South Sumter Utility Company, LLC

For the Year Ended December 31, 2020

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 1,012,152	1,012,152	\$ -
Commercial	46,722	46,722	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation / Misc. Service Revenue)	81,531	81,531	-
Total Water Operating Revenue	\$ 1,140,405	\$ 1,140,405	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 1,140,405	\$ 1,140,405	\$ -

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 A/B**

Company: South Sumter Utility Company, LLC

For the Year Ended December 31, 2020

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	1,471,088	\$ 1,471,089	\$ (1)
Commercial	37,804	37,804	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	126,837	126,837	-
Total Wastewater Operating Revenue	\$ 1,635,729	\$ 1,635,730	\$ (1)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 1,635,729	\$ 1,635,730	\$ (1)

Explanations:
Rounding

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).