

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

***ANNUAL REPORT***

OF

Sun Communities Finance LLC d/b/a Water Oak Utility  
Exact Legal Name of Respondent

454-W  
Certificate Number(s)

*Submitted To The*

***STATE OF FLORIDA***

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2024**

## 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 Water and Wastewater  
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 Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

**ADVANCES FOR CONSTRUCTION** - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes 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 utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

**CONSTRUCTION WORK IN PROGRESS ( CWIP )** - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

**DEPRECIATION** - The loss in 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 the 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 Finance LLC d/b/a Water Oak Utility**  
**(EXACT NAME OF UTILITY)**

106 Evergreen Drive Lady Lake, Florida 32159	Same as Mailing Address	Lake
Mailing Address	Street Address	County

Telephone Number 352-753-3000 Date Utility First Organized April 1981

Fax Number \_\_\_\_\_ E-mail Address mharmon1@suncommunities.com

**Sunshine State One-Call of Florida, Inc. Member No. 4266**

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

☐ Individual      ☐ Sub Chapter S Corporation      ☐ 1120 Corporation      ☒ Partnership

**Name, Address and phone where records are located:** 27777 Franklin Rd. Suite 300 Southfield, MI 48034

**Name of subdivisions where services are provided:** Water Oak Mobile Home Park

**CONTACTS:**

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Sheri Woodworth</u>	<u>Senior Vice President</u>	<u>27777 Franklin Road</u> <u>Southfield MI</u> <u>48034</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow Street</u> <u>Homosassa, Florida 34466</u>	\$ _____
Officers and Managers: <u>Fernando Castro-Caratini</u>	<u>CFO</u>	<u>27777 Franklin Road</u> <u>Southfield MI 48034</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

**Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:**

[illegible]

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

YEAR OF REPORT December 31, 2024
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INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential_____		\$ 179,227		\$	\$ 179,227
Commercial_____					
Industrial_____					
Multiple Family_____					
Guaranteed Revenues__					
Other - Late, New Acct.					
Total Gross Revenue___		\$ 179,227	\$	\$	\$ 179,227
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 216,889	\$	\$	\$ 216,889
Depreciation Expense____	F-5	107,275			107,275
CIAC Amortization Expense_	F-8	(412)			(412)
Taxes Other Than Income__	F-7	19,179			19,179
Income Taxes_____	F-7	0			0
Total Operating Expense		\$ 342,931			\$ 342,931
Net Operating Income (Loss)		\$ (163,704)	\$	\$	\$ (163,704)
Other Income:					
Nonutility Income_____		\$	\$	\$	\$
Other Deductions:					
Miscellaneous Nonutility Expenses_____		\$	\$	\$	\$
Interest Expense_____					
Net Income (Loss)		\$ (163,704)	\$	\$	\$ (163,704)

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

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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	\$ 2,998,456	\$ 1,856,714
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	1,092,623	985,348
<b>Net Utility Plant</b> -----		<b>\$ 1,905,833</b>	<b>\$ 871,366</b>
Cash -----		-	-
Customer Accounts Receivable (141) -----		-	-
Other Assets (Specify): -----		-	-
-----		-	-
-----		-	-
-----		-	-
<b>Total Assets</b> -----		<b>\$ 1,905,833</b>	<b>\$ 871,366</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	(163,704)	(33,656)
Proprietary Capital (Proprietary and partnership only) (218) -----	F-6	(1,479,380)	(1,315,676)
<b>Total Capital</b> -----		<b>\$ (1,643,084)</b>	<b>\$ (1,349,332)</b>
Long Term Debt (224) -----	F-6	\$ -----	\$ -----
Accounts Payable (231) -----		-	-
Notes Payable (232) -----		-----	-----
Customer Deposits (235) -----		-----	-----
Accrued Taxes (236) -----		19,179	17,331
Other Liabilities (Specify) -----		-----	-----
Due to Parent -----		3,529,738	2,202,955
-----		-----	-----
Advances for Construction -----		-----	-----
Contributions in Aid of Construction - Net (271-272) -----	F-8	-	412
<b>Total Liabilities and Capital</b> -----		<b>\$ 1,905,833</b>	<b>\$ 871,366</b>



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

YEAR OF REPORT December 31, 2024
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GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ 2,998,456	\$ _____	\$ _____	\$ 2,998,456
Construction Work in -----	_____	_____	_____	_____
Other (Specify) ----- _____ _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Utility Plant -----	\$ 2,998,456	\$ -	\$ _____	\$ 2,998,456

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year -----	\$ 985,348	\$ _____	\$ _____	\$ 985,348
Add Credits During Year:				
Accruals charged to depreciation account -----	\$ 107,275	\$ _____	\$ _____	\$ 107,275
Salvage -----	_____	_____	_____	_____
Other Credits (specify) ----- _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Credits -----	\$ 1,092,623	\$ -	\$ _____	\$ 1,092,623
Deduct Debits During Year:				
Book cost of plant retired -----	\$ -	\$ _____	\$ _____	\$ -
Cost of removal -----	_____	_____	_____	_____
Other debits (specify) ----- _____	_____ _____	_____ _____	_____ _____	_____ _____
Total Debits -----	\$ -	\$ _____	\$ _____	\$ -
Balance End of Year -----	\$ 1,092,623	\$ -	\$ _____	\$ 1,092,623

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

YEAR OF REPORT

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CAPITAL STOCK ( 201 - 204 )

	Common Stock	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_____	_____	_____

RETAINED EARNINGS ( 215 )

	Appropriated	Un- Appropriated
Balance first of year_____	\$ 0	\$ _____
Changes during the year (Specify):		
Net Income_____	_____	_____
_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ 0	\$ _____

PROPRIETARY CAPITAL ( 218 )

	Proprietor Or Partner	Partner
Balance first of year_____	\$ (1,315,676)	\$ _____
Changes during the year (Specify):		
Retained Earnings_____	(163,704)	_____
Capital Contributions(Distributions)_____	_____	_____
_____	_____	_____
Balance end of year_____	\$ (1,479,380)	\$ _____

LONG TERM DEBT ( 224 )

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total_____			\$ _____

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

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## TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax_____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax_____	_____	_____	_____	_____
Taxes Other Than Income:	_____	_____	_____	_____
State ad valorem tax_____	_____	_____	_____	_____
Local property tax_____	9,781	_____	_____	9,781
Regulatory assessment fee_____	9,398	_____	_____	9,398
Other (Specify)_____	_____	_____	_____	_____
Payroll Tax_____	_____	_____	_____	_____
Workers Comp_____	_____	_____	_____	_____
Total Taxes	\$ 19,179	\$ -	\$ _____	\$ 19,179

### PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside 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.

[illegible]

UTILITY NAME:

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

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

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ 174,916	\$ -	\$ 174,916
2) Add credits during year_____	\$ -	\$ -	\$ -
3) Total_____	174,916	-	174,916
4) Deduct charges during the year_____	-	-	-
5) Balance end of year_____	174,916	-	174,916
6) Less Accumulated Amortization_____	174,916	-	174,916
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_____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.				
Description of Charge	Number of Connections	Charge per Connection		
_____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____			\$ _____	\$ _____

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ 174,504	\$ -	\$ 174,504
Add Credits During Year:_____	412	-	412
Deduct Debits During Year:_____	-	-	-
Balance End of Year (Must agree with line #6 above.)	\$ 174,916	\$ -	\$ 174,916

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

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

YEAR OF REPORT December 31, 2024
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	<u>100.00</u> %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

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

<b>YEAR OF REPORT</b> December 31, 2024
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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

<div></div>
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# **WATER OPERATING SECTION**

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

YEAR OF REPORT	
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**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	New Hilltop WTP/Wells Additions (d)	Retirements (d)	Current Year (f)
301	Organization_____	\$ 1,350	\$ _____	\$ _____	\$ 1,350
302	Franchises_____	-	_____	_____	_____
303	Land and Land Rights_____	3,050	70,365	_____	73,415
304	Structures and Improvements_____	155,902	110,830	_____	266,732
305	Collecting and Impounding Reservoirs_____	-	_____	_____	_____
306	Lake, River and Other Intakes_____	-	_____	_____	_____
307	Wells and Springs_____	37,995	54,800	_____	92,795
308	Infiltration Galleries and Tunnels_____	-	_____	_____	_____
309	Supply Mains_____	118,347	129,556	_____	247,903
310	Power Generation Equipment_____	119,910	91,767	_____	211,677
311	Pumping Equipment_____	171,254	241,199	_____	412,453
320	Water Treatment Equipment_____	81,807	_____	_____	81,807
330	Distribution Reservoirs and Standpipes_____	-	375,525	_____	461,428
331	Transmission and Distribution Lines_____	345,285	-	_____	345,285
333	Services_____	10,135	-	_____	10,135
334	Meters and Meter Installations_____	-	6,300	_____	454,347
335	Hydrants_____	448,047	_____	_____	78,744
336	Backflow Prevention Devices_____	78,744	_____	_____	-
339	Other Plant and Miscellaneous Equipment_____	-	61,400	_____	202,392
340	Office Furniture and Equipment_____	140,992	_____	_____	684
341	Transportation Equipment_____	684	_____	_____	38,558
342	Stores Equipment_____	38,558	_____	_____	_____
343	Tools, Shop and Garage Equipment_____	-	_____	_____	7,120
344	Laboratory Equipment_____	7,120	_____	_____	_____
345	Power Operated Equipment_____	-	_____	_____	11,631
346	Communication Equipment_____	11,631	_____	_____	_____
347	Miscellaneous Equipment_____	-	_____	_____	-
348	Other Tangible Plant_____	-	_____	_____	_____
	Total Water Plant_____	\$ 1,856,714	\$ 1,141,742	\$ -	\$ 2,998,456

Note: Addition to Acct 339 if \$61,400 represnts Engineer's cost for new water plant project.



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

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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (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 (Original Certificate)			3.13%	1,350			1,350
304	Structures and Improvements			3.03%	30,671		6,403	37,074
305	Collecting and Impounding Reservoirs				-			
306	Lake, River and Other Intakes				-			
307	Wells and Springs			3.33%	37,995		912	38,907
308	Infiltration Galleries & Tunnels				-			
309	Supply Mains			3.13%	42,489		5,732	48,221
310	Power Generating Equipment			5.88%	79,384		9,749	89,132
311	Pumping Equipment			6.67%	101,008		19,467	120,475
320	Water Treatment Equipment			14.29%	82,866		11,690	94,557
330	Distribution Reservoirs & Standpipes			2.50%	53,525		6,842	60,366
331	Trans. & Dist. Mains			2.50%	122,395		8,632	131,027
333	Services			2.86%	5,667		290	5,957
334	Meter & Meter Installations			5.88%	285,248		26,530	311,778
335	Hydrants			2.50%	14,981		1,969	16,949
336	Backflow Prevention Devices			4.00%	-		-	-
339	Other Plant and Miscellaneous Equipment			5.00%	37,668		8,585	46,252
340	Office Furniture and Equipment			6.67%	684			684
341	Transportation Equipment			16.67%	38,558			38,558
342	Stores Equipment				-			
343	Tools, Shop and Garage Equipment			6.67%	4,965		475	5,440
344	Laboratory Equipment				-			
345	Power Operated Equipment			10.0%	11,632		-	11,632
346	Communication Equipment				-			
347	Miscellaneous Equipment				-			
348	Other Tangible Plant				34,264			34,264
	Totals				\$ 985,348	\$ -	\$ 107,275	\$ 1,092,623 *

\* This amount should tie to Sheet F-5.

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

YEAR OF REPORT December 31, 2024
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**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 51,843
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	
610	Purchased Water	
615	Purchased Power	13,574
616	Fuel for Power Production	
618	Chemicals	16,019
620	Materials and Supplies	294
630	Contractual Services:	
	Billing NUBS	10,785
	Professional (Contract Ops & Annual Report/Legal/Mgmt Fee	95,323
	Testing	3,629
	Other (Repair and Maintenance)	24,421
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,001
	Total Water Operation And Maintenance Expense	\$ 216,889 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	1213	1311	1311
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	3	3	15
2"	D,C,T	8.0	12	12	96
3"	D	15.0	2	2	30
3"	C	16.0			
3"	T	17.5			
Unmetered Customers					
Other (Specify)					
Total			1232	1330	1457

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

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

YEAR OF REPORT  
December 31, 2024

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) See Note (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [ (b)+(c)-(d) ] (e)	Water Sold To Customers (Omit 000's) (f)
January		10,437		10,437	7,725
February		9,233		9,233	7,177
March		10,005		10,005	8,480
April		11,161		11,161	6,319
May		11,918		11,918	7,106
June		11,464		11,464	8,789
July		9,103		9,103	9,248
August		9,047		9,047	8,342
September		7,731		7,731	7,479
October		8,804		8,804	7,317
November		9,284		9,284	5,748
December		8,983		8,983	7,664
Total for Year		117,170	-	117,170	91,394

If water is purchased for resale, indicate the following:  
Vendor \_\_\_\_\_  
Point of delivery \_\_\_\_\_

If water is sold to other water utilities for redistribution, list names of such utilities below:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
All PVC	unknown	unknown	unknown	unknown	unknown

UTILITY NAME: \_\_\_\_\_

Sun Communities Finance LLC d/b/a Water C

YEAR OF REPORT

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2024

**WELLS AND WELL PUMPS**

(a)	(b)	(c)	(d)	(e)
Year Constructed_____	<u>1980</u>	<u>1984</u>	<u>2023</u>	<u>2023</u>
Types of Well Construction and Casing_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells_____	<u>360</u>	<u>270</u>	<u>270</u>	<u>270</u>
Diameters of Wells_____	<u>10-inch</u>	<u>10-inch</u>	<u>10-inch</u>	<u>10-inch</u>
Pump - GPM_____	<u>1000</u>	<u>400</u>	<u>750</u>	<u>750</u>
Motor - HP_____	<u>40</u>	<u>40</u>	_____	_____
Motor Type *_____	<u>Centrifugal</u>	<u>Centrifugal</u>	<u>Centrifugal</u>	_____
Yields of Wells in GPD_____	_____	_____	_____	_____
Auxiliary Power_____	<u>Generator</u>	<u>Generator</u>	<u>Generator</u>	<u>Generator</u>
* Submersible, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete)	<u>Steel Hydro</u>	<u>Steel Grd Stg</u>	<u>Steel Hydro</u>	<u>Steel Hydro</u>
Capacity of Tank_____	<u>20,000</u>	<u>20,000</u>	<u>25000</u>	<u>25000</u>
Ground or Elevated_____	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<u>Motors</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Rated Horsepower_____	_____	_____	_____	_____
<u>Pumps</u>				
Manufacturer_____	_____	_____	_____	_____
Type_____	_____	_____	_____	_____
Capacity in GPM_____	_____	_____	_____	_____
Average Number of Hours Operated Per Day_____	_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____	_____

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

<b>YEAR OF REPORT</b> December 31, ###
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**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day_____	39,000	_____	_____
Type of Source_____	Acquifer	_____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type_____	Chlorinator	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	1,080,000	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	Sodium Hypo	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	_____	_____	_____

**Furnish information below for each system. A separate page should be supplied where necessary.**

9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules, submit the following:
- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection PWS335401
12. Water Management District Consumptive Use Permit # 20-069-0161M
- a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

**W-7**

**WASTEWATER**

**OPERATING**

**SECTION**

**Not Applicable**

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

YEAR OF REPORT  
December 31, 2024

## CERTIFICATION OF ANNUAL REPORT

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

- |   |                                |    |  |
|---|--------------------------------|----|--|
| YES<br><input checked="checked" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="checked" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.  |
| YES<br><input checked="checked" type="checkbox"/> | NO<br><input type="checkbox"/> | 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><input checked="checked" type="checkbox"/> | NO<br><input type="checkbox"/> | 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.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____*
(signature of chief executive officer of the utility)				
1.	2.	3.	4.	
<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	_____*
(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.