

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

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Public Service Commission
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WS746-16-AR

**Sun Communities Operating Limited
Partnership**

EXACT LEGAL NAME OF RESPONDENT

516-W / 448-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



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FLORIDA PUBLIC SERVICE
COMMISSION
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DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2016



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors
Sun Communities Operating Limited Partnership
d/b/a Saddle Oak Club
Southfield, MI 48034

Management is responsible for the financial statements of Sun Communities Operating Limited Partnership d/b/a Saddle Oak Club, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Sun Communities Operating Limited Partnership d/b/a Saddle Oak Club as of December 31, 2016 and the statement of revenue and expenses for the year ended December 31, 2016 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

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

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

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

CJN&W CPAs

CJN&W CPAs
May 10, 2017

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

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

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement or construction costs of the utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

DEPRECIATION - The loss of service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)- (Rule 25-30.515 (8), Florida Administrative Code)

(a) 350 gallons per day

(b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or

(c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)- Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to, the cost of operation, maintenance, depreciation and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL - (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

TABLE OF CONTENTS

FINANCIAL SECTION		PAGE
Identification		F-2
Income Statement		F-3
Comparative Balance Sheet		F-4
Gross Utility Plant		F-5
Accumulated Depreciation and Amortization of Utility Plant		F-5
Capital Stock		F-6
Retained Earnings		F-6
Proprietary Capital		F-6
Long Term Debt		F-6
Tax Expense		F-7
Payments For Services Rendered By Other Than Employees		F-7
Contributions in Aid of Construction		F-8
Cost of Capital Used For AFUDC Calculation		F-9
AFUDC Capital Structure Adjustments		F-10
WATER OPERATING SECTION		PAGE
Water Utility Plant Accounts		W-1
Analysis of Accumulated Depreciation By Primary Account - Water		W-2
Water Operation And Maintenance Expense		W-3
Water Customers		W-3
Pumping and Purchased Water Statistics and Mains		W-4
Well and Well Pumps, Reservoirs, and High Service Pumping		W-5
Sources of Supply and Water Treatment Facilities		W-6
General Water System Information		W-7
WASTEWATER OPERATING SECTION		PAGE
Wastewater Utility Plant Accounts		S-1
Analysis of Accumulated Depreciation By Primary Account - Wastewater		S-2
Wastewater Operation And Maintenance Expense		S-3
Wastewater Customers		S-3
Pumping Equipment, Collecting and Force Mains and Manholes		S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics		S-5
General Wastewater System Information		S-6
VERIFICATION SECTION		PAGE
Verification		V-1

FINANCIAL SECTION

REPORT OF

Sun Communities Operating Limited Partnership

(Exact name of utility)

6045 S.W. 55th Court	6045 S.W. 55th Court	
Ocala, FL 34474	Ocala, FL 34474	Marion
Mailing Address	Street Address	County
Telephone Number (352) 873-0494	Date Utility First Organized	April, 1981
Fax Number (352) 873-7358	E-mail Address	MIseler@suncommunities.com
Sunshine State One-Call of Florida, Inc. Member No.	HC2098	

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: The American Center, 27777 Franklin Road, Suite 200
Southfield, Michigan 48034-8205 (248-208-2500)

Names of subdivisions where service is provided: Saddle Oak Club

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Morgan Iseler	Divisional Accountant	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: Anthony Quinn De Santis, CPA	CJN&W CPAs	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
Officers and Managers: Karen Dearing	CFO	2777 Franklin Road, #200 Southfield, Mi. 48034	\$ -

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

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
Sun Communities Operating Ltd Partnership	100%	The American Center 27777 Franklin Road Southfield, MI 48034-8205	N/A

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 43,582	\$ 44,101		\$ 87,683
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		43,582	44,101	N/A	87,683
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	47,558	59,092		106,650
Depreciation Expense _____	F-5	16,008	15,465		31,473
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____		2,360	3,149	-	5,509
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		65,926	77,706		143,632
Net Operating Income (Loss)		(22,344)	(33,605)	-	(55,949)
Other Income:					
Nonutility Income _____		-	-	-	-
Gain/Loss on Sale of Asset _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		-	-		-
Interest Expense _____		-	-		-
_____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (22,344)	\$ (33,605)	N/A	\$ (55,949)

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 866,992	\$ 849,837
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(561,009)	(529,536)
Net Utility Plant _____		305,983	320,301
Cash _____		(96)	86
Customer Accounts Receivable (141) _____		3,367	
Other Assets (Specify): _____		-	

Total Assets _____		\$ 309,254	\$ 320,387
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			
Retained Earnings (215) _____	F-6		
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(336,240)	(280,292)
Total Capital _____		(336,240)	(280,292)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		5,264	6,640
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	3,945	3,716
Other Liabilities (Specify):			
Accounts Payable - Assoc Co		631,609	583,818
Accrued Expenses		4,676	6,505

Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 309,254	\$ 320,387

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 460,923	\$ 406,069	N/A	\$ 866,992
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____	-	-		-
_____				-
Total Utility Plant _____	\$ 460,923	\$ 406,069	N/A	\$ 866,992

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 251,613	\$ 277,923	N/A	\$ 529,536
Add Credits During Year:				
Accruals charged to depreciation account _____	16,008	15,465		31,473
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	16,008	15,465		31,473
Deduct Debits During Year:				
Book cost of plant retired_(1) _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
Rounding _____		-		-
Total debits _____	-	-		-
Balance End of Year _____	\$ 267,621	\$ 293,388	N/A	\$ 561,009

(1) Florida PSC Rate Base Adjustment.

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	NA	N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify): Current Year Income _____	-	

Balance end of year _____	\$	\$

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ (280,292)	N/A
Charges during the year (specify): Current year loss _____	(55,949)	
Rounding _____	1	

Balance end of year _____	\$ (336,240)	\$

LONG TERM DEBT (224)

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

TAXES ACCRUED (236)

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____				
Regulatory assessment fee _____	1,578	2,367		3,945
Other (Specify): _____	-	-		

Total taxes accrued _____	\$ 1,578	\$ 2,367		\$ 3,945

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
US Water	\$ 10,815	\$ 14,673	Plant operation
CJN&W CPAs	1,475	1,475	Accounting and tax prep
Sundstrom & Mindlin, LLP	560	560	Legal
DNM Engineering	1,900	-	Engineering
Davis Supply	-	-	Repairs and Maintenance
Mike Scott Plumbing	-	-	Repairs and Maintenance
Waynes Diversified Services	4,653	17,056	Repairs and Maintenance, Plant
American	-	23,225	Sludge Removal
Meeks Plumbing	3,115	580	Repairs and Maintenance, Construction
Hawkins	1,020	1,665	Chemicals
_____	-	-	
_____	-	-	

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

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

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

Report below all developers or contractors agreements from which cash or property was received during the year.			Indicate "Cash" or "Property"	Water	Wastewater
_____			_____	\$ -	\$ -
_____			_____		
_____			_____		
_____			_____		
Sub-total _____				NONE	NONE
Report below all capacity charges, main extension charges and customer connections charges received during the year.					
Description of Charge	Number of Connections	Charge per Connection			
None					

Total Credits During Year (Must agree with line # 2 above) _____				\$ -	\$ -

ACCUMULATED AMORTIZATION OF CIAC

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

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

ACCT. NO. (a)	ACCOUNT NAME (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization	-	-	%	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	-	%	-	-	-	-
304	Structure and Improvements	27	-	%	1,548		238	1,786
305	Collecting and Impounding Reservoirs	-	-	%	-		-	-
306	Lake, River and Other Intakes	-	-	%	-		-	-
307	Wells and Springs	27	-	%	10,411		816	11,227
308	Infiltration Galleries and Tunnels	-	-	%	-		-	-
309	Supply Mains	-	-	%	-		-	-
310	Power Generation Equipment	17	-	%	21,266		-	21,266
311	Pumping Equipment	17	-	%	28,580		1,804	30,384
320	Water Treatment Equipment	17	-	%	16,557	-	1,469	18,026
330	Distribution Reservoirs and Standpipes	33	-	%	21,253	-	1,327	22,580
331	Transmission and Distribution Mains	38	-	%	112,465	-	6,442	118,907
333	Services	35	-	%	679	-	45	724
334	Meters and Meter Installations	17	-	%	33,265	-	3,142	36,407
335	Hydrants	-	-	%	-		-	-
339	Other Plant and Miscellaneous Equipment	-	-	%	-		-	-
340	Office Furniture and Equipment	-	-	%	-		-	-
341	Transportation Equipment	-	-	%	-		-	-
342	Stores Equipment	-	-	%	-		-	-
343	Tools, Shop and Garage Equipment	-	-	%	-		-	-
344	Laboratory Equipment	-	-	%	-		-	-
345	Power Operated Equipment	-	-	%	-		-	-
346	Communication Equipment	10	-	%	5,589		725	6,314
347	Miscellaneous Equipment	-	-	%	-		-	-
348	Other Tangible Plant	-	-	%	-		-	-
	Totals				\$ 251,613		\$ 16,008	\$ 267,621

* This amount should tie to Sheet F-5

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 9,550
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	6,595
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	11,389
	Testing _____	
	Other _____	10,394
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	227
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	9,403
	Total Water Operation and Maintenance Expense _____	\$ 47,558 *

* 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	381	381	381
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	2	2	2
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine					
Total			383	383	383

UTILITY NAME: Sun Communities Operating Limited Partnership
 SYSTEM NAME: Saddle Oak Club

YEAR OF REPORT
 December 31, 2016

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (1) (f)
January	-	1,944	-	1,944	-
February	-	1,881	-	1,881	-
March	-	2,436	-	2,436	5,414
April	-	2,652	-	2,652	-
May	-	3,263	-	3,263	-
June	-	3,117	-	3,117	7,889
July	-	3,182	-	3,182	-
August	-	2,544	-	2,544	-
September	-	2,534	-	2,534	7,353
October	-	2,725	-	2,725	-
November	-	2,831	-	2,831	-
December	-	2,494	-	2,494	6,868
Total for year	N/A	31,603	-	31,603	27,524

If water is purchased for resale, indicate the following:

Vendor N/A
 Point of Delivery N/A

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

MAINS (Feet)

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
All PVC	Unknown	Unknown	-	-	Unknown
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-

UTILITY NAME: Sun Communities Operating Limited Partnership
 SYSTEM NAME: Saddle Oak Club

YEAR OF REPORT
 December 31, 2016

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1988	1985	1989	
Types of Well Construction and Casing _____				

Depth of Wells _____	286	120	160	
Diameters of Wells _____	8"	6"	4"	
Pump - GPM _____	360	87	95	
Motor - HP _____	10	7.5	5	
Motor Type * _____				
Yeilds of Wells in GPD _____				
Auxillary Power _____			Generator	
* Submersable, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Steel			
Capacity of Tank _____	20,000			
Ground of Elevated _____	Hydro			

HIGH SERVICE PUMPING

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

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source_____	480,000		
Type of source_____	Ground		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____			
Make_____			
Permitted Capacity (GPD)			
High service pumping			
Gallons per minute_____See Page W-5_____			
Reverse Osmosis_____			
Lime treatment			
Unit Rating_____			
Filtration			
Pressure Sq. Ft._____			
Gravity GPD/Sq. Ft._____			
Disinfection			
Chlorinator_____	Chem Tech 30 gpd		
Ozone_____			
Other_____			
Auxiliary Power_____			

UTILITY NAME: Sun Communities Operating Limited Partnership
SYSTEM NAME: Saddle Oak Club

YEAR OF REPORT
December 31, 2016

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system not physically connected with another facility. A separate page should be supplied where necessary.

1. Present ERC's * the system can efficiently serve 383
2. Maximum number of ERC's * which can be served 397
3. Present system connection capacity (in ERC's *) using existing lines 383
4. Future connection capacity (in ERC's *) upon service area buildout 397
5. Estimated annual increase in ERC's* None - Utility is built-out
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? N/A
7. Attach a description of the fire fighting facilities. None
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? None
10. If the present system does not meet the requirements of DEP rules, submit the following:
 - a. Attach a description of the plant upgrade necessary to meet DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 642-4620
12. Water Management District Consumptive Use Permit # 20-006-792-04
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on one of the following methods:

(a) if actual flow data are available from the preceding 12 months:

Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data available are available for use:

ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

WASTEWATER OPERATION SECTION

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ -	\$ -	\$ -	\$ -
352	Franchises _____	-	-	-	-
353	Land and Land Rights _____	5,000	-	-	5,000
354	Structure and Improvements _____	130,209	2,013	-	132,222
355	Power Generation Equipment _____	4,465	-	-	4,465
360	Collection Sewers - Force _____	24,137	-	-	24,137
361	Collection Sewers - Gravity _____	88,751	1,631	-	90,382
362	Special Collecting Structures _____	-	-	-	-
363	Services to Customers _____	18,250	-	-	18,250
364	Flow Measuring Devices _____	774	-	-	774
365	Flow Measuring Installations _____	2,344	-	-	2,344
370	Receiving Wells _____	15,312	-	-	15,312
371	Pumping Equipment _____	13,248	1,440	-	14,688
380	Treatment and Disposal Equipment _____	67,287	10,440	-	77,727
381	Plant Sewers _____	-	-	-	-
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	6,327	-	-	6,327
390	Office Furniture and Equipment _____	2,196	-	-	2,196
391	Transportation Equipment _____	-	-	-	-
392	Stores Equipment _____	-	-	-	-
393	Tools, Shop and Garage Equipment _____	-	-	-	-
394	Laboratory Equipment _____	-	-	-	-
395	Power Operated Equipment _____	9,035	-	-	9,035
396	Communication Equipment _____	3,210	-	-	3,210
397	Miscellaneous Equipment _____	-	-	-	-
398	Other Tangible Plant _____	-	-	-	-
	Total Sewer Plant _____	\$ 390,545	\$ 15,524	\$ -	\$ 406,069

* This amount should tie to Sheet F-5

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization	-	-	%	-	-	-	-
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	% 3.70	85,203	-	4,892	90,095
355	Power Generation Equipment	17	-	% 5.90	2,630	-	263	2,893
360	Collection Sewers - Force	27	-	% 3.70	21,016	-	893	21,909
361	Collection Sewers - Gravity	40	-	% 2.50	71,603	-	2,260	73,863
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	% 2.90	18,082	-	168	18,250
364	Flow Measuring Devices	5	-	% 20.00	774	-	-	774
365	Flow Measuring Installations	35	-	% 2.90	1,842	-	67	1,909
370	Receiving Wells (Lift Stations)	25	-	% 4.00	12,925	-	612	13,537
371	Pumping Equipment	15	-	% 6.70	7,062	-	980	8,042
380	Treatment and Disposal Equipment	15	-	% 6.70	36,754	-	5,184	41,938
381	Plant Sewers	-	-	%	-	-	-	-
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	% 6.70	6,327	-	-	6,327
390	Office Furniture and Equipment	15	-	% 6.70	1,460	-	146	1,606
391	Transportation Equipment	-	-	%	-	-	-	-
392	Stores Equipment	-	-	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment	-	-	%	-	-	-	-
395	Power Operated Equipment	10	-	% 10.00	9,035	-	-	9,035
396	Communication Equipment	10	-	% 10.00	3,210	-	-	3,210
397	Miscellaneous Equipment	-	-	%	-	-	-	-
398	Other Tangible Plant	-	-	%	-	-	-	-
	Totals				277,923		15,465	293,388

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 9,550
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	
715	Purchased Power	6,595
716	Fuel for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Operator and Management	35,881
	Testing	
	Other	6,208
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	858
	Total Wastewater Operation and Maintenance Expense	\$ 59,092 *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers Start of Year (d)	End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service					
5/8"	D	1.0	376	376	376
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	2	2	2
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			378	378	378

** D = Displacement
C = Compound
T = Turbine

PUMPING EQUIPMENT

Lift station number _____	#1						
Make or type and nameplate data of pump	Hydro-Matic						
Year installed _____	1995						
Rated capacity (GPM) _____	100						
Size (HP) _____	2HP						
Power:							
Electric _____	x						
Mechanical _____							
Nameplate data of motor _____							

SERVICE CONNECTIONS

Size (inches) _____	4"						
Type (PVC, VCP, etc) _____	PVC						
Average length _____	25'						
Number of active service connections _____	377						
Beginning of year _____	377						
Added during year _____							
Retired during year _____							
End of year _____	377						
Give full particulars concerning inactive connections							

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains				Force Mains			
Size (inches) _____	8"	10"			6"	4"	3"	
Type of main _____	PVC	PVC			PVC	PVC	PVC	
Length of main (nearest foot):								
Beginning of year _____								
Added during year _____								
Retired during year _____								
End of year _____								

MANHOLES:

Size _____	8"	10"		
Type _____	Precast	Precast		
Number:				
Beginning of year _____	32			
Added during year(1) _____				
Retired during year(1) _____				
End of year _____	32			

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2016

TREATMENT PLANT

Manufacturer_____			
Type_____	<u>Extnded Aeration</u>		
"Steel" or "Concrete"_____	<u>Concrete</u>		
Total Capacity_____	<u>75,800gpd</u>		
Average Daily Flow_____	<u>17,140</u>		
Effluent Disposal_____	<u>Perc Pond</u>		
Total Gallons of Wastewater Treated_____	<u>6,256,000</u>		

MASTER LIFT STATION PUMPS

Manufacturer_____						
Capacity_____ (PM)	<u>100</u>					
Motor:						
Manufacturer_____						
Horsepower_____	<u>2</u>					
Power (Electric or Mechanical)_____	<u>Electric</u>					

PUMPING WASTEWATER STATISTICS

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>562,000</u>	<u>NA</u>	<u>562,000</u>
February_____	<u>566,000</u>		<u>566,000</u>
March_____	<u>615,000</u>		<u>615,000</u>
April_____	<u>510,000</u>		<u>510,000</u>
May_____	<u>486,000</u>		<u>486,000</u>
June_____	<u>445,000</u>		<u>445,000</u>
July_____	<u>456,000</u>		<u>456,000</u>
August_____	<u>483,000</u>		<u>483,000</u>
September_____	<u>593,000</u>		<u>593,000</u>
October_____	<u>524,000</u>		<u>524,000</u>
November_____	<u>484,000</u>		<u>484,000</u>
December_____	<u>532,000</u>		<u>532,000</u>
Total for year_____	<u>6,256,000</u>		<u>6,256,000</u>

If Wastewater Treatment is purchased, indicate the vendor:

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 378
2. Maximum number of ERC's * which can be served. 378
3. Present system connection capacity (in ERC's *) using existing lines. 378
4. Future system connection capacity (in ERC's *) upon service area buildout. 378
5. Estimated annual increase in ERC's * . None
6. None
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. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No
N/A
9. Has the utility been required by the DEP or water management district to implement reuse? N/A
If so, what are the utility's plans to comply with the DEP? N/A
10. When did the company last file a capacity analysis report with the DEP? N/A
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? N/A
c. When will con N/A
d. Attach plans for funding the required upgrading. N/A
e. Is this system under any Consent Order of the DEP? N/A
11. Department of Environmental Protection ID # FLA012694

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

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code. |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
(X) | NO
() | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial 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. ()
1. (X)	2. (X)	3. (X)	4. (X)

(signature of chief executive officer of the utility) *

(signature of chief financial officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

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

Company: Sun Communities Operating Limited Partnership

For the Year Ended December 31, 2016

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	52,610	\$ 52,610	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 52,610	\$ 52,610	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 52,610	\$ 52,610	\$ -
<p>Explanations:</p>			
<p>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).</p>			