

**CLASS "C"**

**WATER and/or WASTEWATER UTILITIES**

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

**ANNUAL REPORT**

OFFICIAL COPY

OF

Public Service Commission  
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WS746-17-AR

**Sun Communities Operating Limited  
Partnership**

EXACT LEGAL NAME OF RESPONDENT

**516-W / 448-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 MAY - 1 AM 9:34  
DIVISION OF  
ACCOUNTING & FINANCE

**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2017**



## 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, 2017 and the statement of revenue and expenses for the year ended December 31, 2017 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

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

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

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

We are not independent with respect to Sun Communities Operating Limited Partnership d/b/a Saddle Oak Club.

*CJN&W CPAs*

CJN&W CPAs  
April 29, 2018

## 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)

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# **FINANCIAL SECTION**

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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
Mailing Address	Street Address
	Marion County
Telephone Number (352) 873-0494	Date Utility First Organized April, 1981
Fax Number (352) 873-7358	E-mail Address THess@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: Thomas Hess	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_____		\$ 42,140	\$ 41,833		\$ 83,973
Commercial_____					-
Industrial_____					-
Multiple Family_____					-
Guarenteed Revenues_____					-
Other (Specify)_____					-
Total Gross Revenue_____		42,140	41,833	N/A	83,973
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	30,828	61,043		91,871
Depreciation Expense_____	F-5	14,826	15,994		30,820
CIAC Amortization Expense_____	F-8	-	-		-
Taxes Other Than Income_____		2,917	2,903	-	5,820
Income Taxes_____	F-7	-	-		-
Total Operating Expenses_____		48,571	79,940		128,511
Net Operating Income (Loss)		(6,431)	(38,107)	-	(44,538)
Other Income:					
Nonutility Income_____		-	-	-	-
Gain/Loss on Sale of Asse_____		-	-		-
Other Deductions:					
Miscellaneous Nonutilty Expenses_____		-	-		-
Interest Expense_____		-	-		-
_____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (6,431)	\$ (38,107)	N/A	\$ (44,538)



**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 478,014	\$ 417,419	N/A	\$ 895,433
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
_____				
Total Utility Plant _____	\$ 478,014	\$ 417,419	N/A	\$ 895,433

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 267,621	\$ 293,388	N/A	\$ 561,009
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	14,826	15,994		30,820
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	14,826	15,994		30,820
<b>Deduct Debits During Year:</b>				
Book cost of plant retired_(1) _____	-	-		-
Cost of removal _____				-
Other debits (specify) Rounding _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 282,447	\$ 309,382	N/A	\$ 591,829

(1) Florida PSC Rate Base Adjustment.

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
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**CAPITAL STOCK (201 - 204)**

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

**RETAINED EARNINGS (215)**

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

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	\$ (336,240)	N/A
Charges during the year (specify):		
Current year loss _____	(44,538)	
Rounding _____	-	
_____		
Balance end of year _____	\$ (380,778)	\$ _____

**LONG TERM DEBT (224)**

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

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2017

**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 _____	1,896	1,882		3,778
Other (Specify): _____	-	-		
_____				
_____				
_____				
Total taxes accrued _____	\$ 1,896	\$ 1,882		\$ 3,778

**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	\$ 9,464	\$ 15,190	Plant operation
CJN&W CPAs	3,900	3,900	Accounting and tax prep
J&B Accounting	1,188	1,188	Billing
Country Oaks Enterprises	9,840	-	Construction
Mike Scott Plumbing	649	-	Repairs and Maintenance
Waynes Diversified Services	5,200	10,391	Repairs and Maintenance, Plant
American Pipe & Tank	-	19,189	Sludge Removal
Meeks Plumbing	6,292	4,554	Repairs and Maintenance, Construction
Hawkins	865	5,985	Chemicals
	-	-	
	-	-	

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2017

**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
<b>Report below all capacity charges, main extension charge and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
None			
_____			
_____			
_____			
Total Credits During Year (Must agree with line # 2 above) _____		\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

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

**WATER  
OPERATING  
SECTION**

**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	3,643	-	-	3,643
304	Structure and Improvements	6,421	-	-	6,421
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	22,064	-	-	22,064
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	21,266	3,560	-	24,826
311	Pumping Equipment	30,689	450	-	31,139
320	Water Treatment Equipment	24,977	-	-	24,977
330	Distribution Reservoirs and Standpipes	43,795	-	-	43,795
331	Transmission and Distribution Mains	245,787	12,789	-	258,576
333	Services	1,588	-	-	1,588
334	Meters and Meter Installations	53,440	292	-	53,732
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	7,253	-	-	7,253
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	<b>Total Water Plant</b>	<b>\$ 460,923</b>	<b>\$ 17,091</b>	<b>\$ -</b>	<b>\$ 478,014</b>

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

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT  
December 31, 2017

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	-	%	1,786		238	2,024
305	Collecting and Impounding Reservoirs	-	-	%	-		-	-
306	Lake, River and Other Intakes	-	-	%	-		-	-
307	Wells and Springs	27	-	%	11,227		816	12,043
308	Infiltration Galleries and Tunnels	-	-	%	-		-	-
309	Supply Mains	-	-	%	-		-	-
310	Power Generation Equipment	17	-	%	21,266		105	21,371
311	Pumping Equipment	17	-	%	30,384		318	30,702
320	Water Treatment Equipment	17	-	%	18,026		1,469	19,495
330	Distribution Reservoirs and Standpipes	33	-	%	22,580		1,327	23,907
331	Transmission and Distribution Mains	38	-	%	118,907		6,632	125,539
333	Services	35	-	%	724		45	769
334	Meters and Meter Installations	17	-	%	36,407		3,151	39,558
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	-	%	6,314		725	7,039
347	Miscellaneous Equipment	-	-	%	-		-	-
348	Other Tangible Plant	-	-	%	-		-	-
	Totals				\$ 267,621		\$ 14,826	\$ 282,447

\* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 2,561
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	2,086
610	Purchased Water _____	
615	Purchased Power _____	5,587
616	Fuel for Power Production _____	75
618	Chemicals _____	865
620	Materials and Supplies _____	203
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	4,711
	Testing _____	2,604
	Other _____	12,136
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	
	Total Water Operation and Maintenance Expense _____	\$ 30,828 *

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

WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	381	376	376
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	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			<b>Total</b>		
			383	378	378

**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	-	2,402	-	2,402	-
February	-	2,147	-	2,147	-
March	-	2,908	-	2,908	6,331
April	-	3,482	-	3,482	-
May	-	4,071	(16)	4,055	-
June	-	3,149	-	3,149	8,552
July	-	3,039	-	3,039	-
August	-	3,039	-	3,039	-
September	-	2,170	(21)	2,149	6,139
October	-	2,725	(1)	2,724	-
November	-	2,831	(12)	2,819	-
December	-	2,494	-	2,494	7,529
Total for year	N/A	34,457	(50)	34,407	28,551

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, 2017

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

**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 _____	_____	_____	_____

**OTHER WATER SYSTEM INFORMATION**

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

1.	Present ERC's * the system can efficiently serve	<u>378</u>
2.	Maximum number of ERC's * which can be served	<u>397</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>378</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>397</u>
5.	Estimated annual increase in ERC's*	<u>None - Utility is built-out</u>
6.	Is the utility required to have fire flow capacity?	<u>No</u>
	If so, how much capacity is required?	<u>N/A</u>
7.	Attach a description of the fire fighting facilities.	<u>None</u>
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system. <u>None</u>	
9.	When did the company last file a capacity analysis report with the DEP?	<u>None</u>
10.	If the present system does not meet the requirements of DEP rules, submit the following:	
	a. Attach a description of the plant upgrade necessary to meet DEP rules.	
	b. Have these plans been approved by DEP?	<u>N/A</u>
	c. When will construction begin?	<u>N/A</u>
	d. Attach plans for funding the required upgrading.	<u>N/A</u>
	e. Is this system under any Consent Order with DEP?	<u>No</u>
11.	Department of Environmental Protection ID #	<u>642-4620</u>
12.	Water Management District Consumptive Use Permit #	<u>20-006-792-04</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 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**

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**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	132,222	-	-	132,222
355	Power Generation Equipment	4,465	2,268	-	6,733
360	Collection Sewers - Force	24,137	1,400	-	25,537
361	Collection Sewers - Gravity	90,382	-	-	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	14,688	4,550	-	19,238
380	Treatment and Disposal Equipment	77,727	3,132	-	80,859
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	-	-	-	-
	<b>Total Sewer Plant</b>	<b>\$ 406,069</b>	<b>\$ 11,350</b>	<b>\$ -</b>	<b>\$ 417,419</b>

\* This amount should tie to Sheet F-5

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT  
December 31, 2017

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 %	90,095	-	4,892	94,987
355	Power Generation Equipment	17	- %	5.90	2,893	-	396	3,289
360	Collection Sewers - Force	27	- %	3.70 %	21,909	-	945	22,854
361	Collection Sewers - Gravity	40	- %	2.50 %	73,863	-	2,260	76,123
362	Special Collecting Structures (Lift Stations)	-	- %	%	-	-	-	-
363	Services to Customers	35	- %	2.90 %	18,250	-	-	18,250
364	Flow Measuring Devices	5	- %	20.00 %	774	-	-	774
365	Flow Measuring Installations	35	- %	2.90 %	1,909	-	67	1,976
370	Receiving Wells (Lift Stations)	25	- %	4.00 %	13,537	-	612	14,149
371	Pumping Equipment	15	- %	6.70 %	8,042	-	1,283	9,325
380	Treatment and Disposal Equipment	15	- %	6.70 %	41,938	-	5,393	47,331
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 %	1,606	-	146	1,752
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				293,388		15,994	309,382

\* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 2,561
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	
704	Employee Pensions and Benefits	2,086
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	17,959
715	Purchased Power	6,656
716	Fuel for Power Production	203
718	Chemicals	5,985
720	Materials and Supplies	
730	Contractual Services:	
	Operator and Management	8,321
	Testing	2,753
	Other	14,519
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
	Total Wastewater Operation and Maintenance Expense	\$ 61,043 *

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

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	376	376	376
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	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	378	378

**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			

**TREATMENT PLANT**

Manufacturer _____	_____	_____	_____
Type _____	Extnded Aeration	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	75,800gpd	_____	_____
Average Daily Flow _____	17,573	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	6,414,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity _____ (PM)	100	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	2	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	Electric	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	565,000	NA	565,000
February _____	547,000	_____	547,000
March _____	614,000	_____	614,000
April _____	554,000	_____	554,000
May _____	502,000	_____	502,000
June _____	487,000	_____	487,000
July _____	506,000	_____	506,000
August _____	506,000	_____	506,000
September _____	593,000	_____	593,000
October _____	524,000	_____	524,000
November _____	484,000	_____	484,000
December _____	532,000	_____	532,000
Total for year _____	6,414,000	_____	6,414,000

If Wastewater Treatment is purchased, indicate the vendor:

**UTILITY NAME:** Sun Communities Operating Limited Partnership

**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>378</u>
2. Maximum number of ERC's * which can be served.	<u>378</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>378</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>378</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
6	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	
	<u>No</u>
	<u>N/A</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	
	<u>N/A</u>
If so, what are the utility's plans to comply with the DEP?	
	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	
	<u>N/A</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	
	<u>N/A</u>
c. When will cor	
	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	
	<u>N/A</u>
11. Department of Environmental Protection ID #	
	<u>FLA012694</u>

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  

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

# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System Of Accounts prescribed by the Florida Public Service Commission in Rule 25-30.115 (1), Florida Administrative Code.  |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

**ITEMS CERTIFIED**

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

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

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

  
 \_\_\_\_\_  
 (signature of chief financial officer of the utility) \*

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

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

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

**Company: Sun Communities Operating Limited Partnership**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 42,140	42,140	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 42,140</b>	<b>\$ 42,140</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 42,140</b>	<b>\$ 42,140</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: Sun Communities Operating Limited Partnership**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	41,833	\$ 41,833	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 41,833</b>	<b>\$ 41,833</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 41,833</b>	<b>\$ 41,833</b>	<b>\$ -</b>

Explanations:

Instructions:

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