

CLASS "C"

**OFFICIAL COPY
Public Service Commission
Do Not Remove from this Office**

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS746-06-AR

**Sun Communities Operating Limited
Partnership**

EXACT LEGAL NAME OF RESPONDENT

516-W / 448-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2006

Cronin, Jackson, Nixon & Wilson
CERTIFIED PUBLIC ACCOUNTANTS, P.A.

JAMES L. CARLSTEDT, C.P.A.
PAUL E. DECHARIO, C.P.A.
KATHERINE U. JACKSON, C.P.A.
ROBERT H. JACKSON, C.P.A.
CHERYL T. LOSEE, C.P.A.
ROBERT C. NIXON, C.P.A.
JEANETTE SUNG, C.P.A.
HOLLY M. TOWNER, C.P.A.
JAMES L. WILSON, C.P.A.

2560 GULF-TO-BAY BOULEVARD
SUITE 200
CLEARWATER, FLORIDA 33765-4432
(727) 791-4020
FACSIMILE
(727) 797-3602
e-mail
cpas@cjmw.net

March 27, 2007

Officers and Directors
Sun Communities Operating Limited Partnership

We have compiled the balance sheet of Sun Communities Operating Limited Partnership as of December 31, 2006 and 2005, and the statements of income and retained earnings for the year ended December 31, 2006, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Florida Public Service Commission, information that is the representation of the management of Sun Communities Operating Limited Partnership. We have not audited or reviewed the accompanying financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any form of assurance on them.

These financial statements (including related disclosures) and the supplementary information are presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

We are not independent with respect to Sun Communities Operating Limited Partnership.

Cronin, Jackson, Nixon & Wilson

CRONIN, JACKSON, NIXON & WILSON

TABLE OF CONTENTS

Financial Section	
Identification	F-2
Income Statement	F-3
Balance Sheet	F-4
Net 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
Taxes Accrued	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	
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	W-4
Well and Well Pumps, Reservoirs, and High Service Pumping	W-5
Other Water System Information	W-6
Wastewater Operating Section	
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
Other Wastewater System Information	S-5
Verification	
Verification	V-1

FINANCIAL SECTION

REPORT OF

Sun Communities Operating Limited Partnership

(Exact name of utility)

6045 SW 55th Court	.S.	6045 SW 55th Court
Ocala, FL 34474		Ocala, FL 34474
Mailing Address		Marion County
Telephone Number	(352) 854-6210	Date Utility First Organized
		April, 1981

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

Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Location where books and 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: Scott Provost	Vice President	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: Cronin, Jackson, Nixon & Wilson	CPA's	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
Officers and Managers: Scott Provost	Vice President	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 _____		\$ 50,882	\$ 35,805		\$ 86,687
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		50,882	35,805	N/A	86,687
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	57,503	50,945		108,448
Depreciation Expense _____	F-5	12,594	14,315		26,909
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	2,650	1,971	-	4,621
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		72,747	67,231		139,978
Net Operating Income (Loss)		(21,865)	(31,426)	-	(53,291)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		1,766	1,766		3,531
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (23,631)	\$ (33,192)	N/A	\$ (56,822)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 684,093	\$ 658,059
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(337,482)	(310,573)
Net Utility Plant _____		346,611	347,486
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Water Operating permit _____		1,200	
Total Assets _____		\$ 347,811	\$ 347,486
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	223,437	280,259
Total Capital _____		223,437	280,259
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		2,104	3,571
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7		
Other Liabilities (Specify):			
Accounts Payable - Assoc Co _____		117,870	62,756
Accrued Expenses _____		4,400	900
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 347,811	\$ 347,486

UTILITY NAME: Sun Communities Operating Limited Partnership

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 337,048	\$ 347,045	N/A	\$ 684,093
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 337,048	\$ 347,045	N/A	\$ 684,093

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 155,910	\$ 154,663	N/A	\$ 310,573
Add Credits During Year:				
Accruals charged to depreciation account _____	12,594	14,315		26,909
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	12,594	14,315		26,909
Deduct Debits During Year:				
Book cost of plant retired _____				-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 168,504	\$ 168,978	N/A	\$ 337,482

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 _____	\$ 280,259	N/A
Charges during the year (specify):		
Current year loss _____	(56,822)	

Balance end of year _____	\$ 223,437	\$ _____

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

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 ____	2,290	1,611		3,901
Other (Specify):				
Payroll Taxes	360	360		720
Total taxes accrued _____	\$ 2,650	\$ 1,971		\$ 4,621

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	\$ 16,032	\$ 5,872	Plant operation
Davis Water	1,419	5,931	Repairs and maintenance
American pipe and tank		11,430	Repairs and maintenance
Rose Sundstrom & Bentley	2,218	2,218	Legal services

UTILITY NAME: Sun Communities Operating Limited Partnership

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) _____	\$ -	\$ -	

YEAR OF REPORT December 31, 2006

UTILITY NAME: Sun Communities Operating Limited Partnership

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (2)

CLASS OF CAPITAL (a)	Dollar Amount (1) (b)	Percentage of Capital 0	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity		%	%	%
Preferred Stock	-	-	-	-
Long Term Debt	-	-	-	-
Customer Deposits	-	%	%	%
Tax Credits - Zero Cost	-	-	-	-
Tax Credits - Weighted Cost	-	-	-	-
Deferred Income Taxes	-	-	-	-
Other (Explain)	-	-	-	-
Total	\$ -	100.00 %		- %

- (1) Should equal amounts on schedule B, Column (f), Page F-10.
- (2) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	<u>None</u> %
Commission order approving AFUDC rate:	_____

**WATER
OPERATION
SECTION**

UTILITY NAME: Sun Communities Operating Limited Partnership

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	6,500	-	-	6,500
304	Structure and Improvements	2,200	-	-	2,200
305	Collecting and Impounding Reservoirs	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-
307	Wells and Springs	13,923	-	(1,522)	12,401
308	Infiltration Galleries and Tunnels	-	-	-	-
309	Supply Mains	-	-	-	-
310	Power Generation Equipment	20,468	798	-	21,266
311	Pumping Equipment	31,338	-	(7,303)	24,035
320	Water Treatment Equipment	16,254	-	10,287	26,541
330	Distribution Reservoirs and Standpipes	49,810	-	(9,165)	40,645
331	Transmission and Distribution Mains	151,560	7,646	9,396	168,602
333	Services	1,918	255	-	2,173
334	Meters and Meter Installations	30,143	-	(1,693)	28,450
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	-	4,235	-	4,235
347	Miscellaneous Equipment	-	-	-	-
348	Other Tangible Plant	-	-	-	-
	Total Water Plant	\$ 324,114	\$ 12,934	\$ -	\$ 337,048

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Note: Column (e) Retirements to record reclassifications between accounts

UTILITY NAME: Sun Communities Operating Limited Partnership

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	-	3.70	448	-	81	529
305	Collecting and Impounding Reservoirs	-	%	-	-	-	-	-
306	Lake, River and Other Intakes	-	%	-	-	-	-	-
307	Wells and Springs	27	-	3.70	5,285	-	459	5,744
308	Infiltration Galleries and Tunnels	-	%	-	-	-	-	-
309	Supply Mains	-	%	-	-	-	-	-
310	Power Generation Equipment	17	-	5.88	18,868	-	1,251	20,119
311	Pumping Equipment	17	-	5.88	21,501	-	1,414	22,915
320	Water Treatment Equipment	17	-	5.88	6,574	-	1,561	8,135
330	Distribution Reservoirs and Standpipes	33	-	3.03	8,173	-	1,232	9,405
331	Transmission and Distribution Mains	38	-	2.63	84,131	-	4,437	88,568
333	Services	35	-	2.86	686	-	62	748
334	Meters and Meter Installations	17	-	5.88	10,244	-	1,674	11,918
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	-	10.00	-	-	423	423
347	Miscellaneous Equipment	-	%	-	-	-	-	-
348	Other Tangible Plant	-	%	-	-	-	-	-
	Totals				\$ 155,910	\$ -	\$ 12,594	\$ 168,504

* This amount should tie to Sheet F-5

UTILITY NAME: Sun Communities Operating Limited Partnership

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 4,615
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	660
610	Purchased Water _____	
615	Purchased Power _____	5,906
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	22,789
	Testing _____	
	Other _____	20,548
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	360
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	2,625
	Total Water Operation and Maintenance Expense _____	\$ 57,503 *

* 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	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	5	5	5
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	2	16
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	397

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	-	3,616	-	3,616	
February	-	2,752	-	2,752	
March	-	4,603	-	4,603	9,037
April	-	4,900	-	4,900	
May	-	5,146	-	5,146	
June	-	4,020	-	4,020	13,603
July	-	4,135	-	4,135	
August	-	4,774	-	4,774	
September	-	4,538	-	4,538	11,896
October	-	5,497	-	5,497	
November	-	4,267	-	4,267	
December	-	3,896	-	3,896	13,460
Total for year	N/A	52,144	-	52,144	47,996

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
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

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

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	408
2.	Maximum number of ERC's * which can be served	1371
3.	Present system connection capacity (in ERC's *) using existing lines	408
4.	Future connection capacity (in ERC's *) upon service area buildout	1371
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 #	6424620
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_-----	16,381	-	(11,381)	5,000
354	Structure and Improvements_-----	100,124	4,584	11,567	116,275
355	Power Generation Equipment_-----	4,465	-	-	4,465
360	Collection Sewers - Force_-----	20,000	1,220	-	21,220
361	Collection Sewers - Gravity_-----	88,751	-	-	88,751
362	Special Collecting Structures_-----	-	-	-	-
363	Services to Customers_-----	18,250	-	-	18,250
364	Flow Measuring Devices_-----	3,118	-	(2,344)	774
365	Flow Measuring Installations_-----	-	-	2,344	2,344
370	Receiving Wells_-----	15,312	-	-	15,312
371	Pumping Equipment_-----	5,425	1,890	-	7,315
380	Treatment and Disposal Equipment_-----	42,979	-	(186)	42,793
381	Plant Sewers_-----	-	-	-	-
382	Outfall Sewer Lines_-----	-	-	-	-
389	Other Plant and Miscellaneous Equipment_-----	10,105	-	-	10,105
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_-----	\$ 333,945	\$ 13,100	\$ -	\$ 347,045

* This amount should tie to Sheet F-5

Note: Column (e) Retirements to record reclassifications between accounts

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 %	50,309	-	4,306	54,615
355	Power Generation Equipment	17	-	5.90 %	-	-	263	263
360	Collection Sewers - Force	27	-	3.70 %	12,621	-	786	13,407
361	Collection Sewers - Gravity	40	-	2.50 %	49,413	-	2,219	51,632
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	12,867	-	521	13,388
364	Flow Measuring Devices	5	-	20.00 %	1,871	(1,172)	155	854
365	Flow Measuring Installations	35	-	2.90 %	-	1,172	67	1,239
370	Receiving Wells (Lift Stations)	25	-	4.00 %	6,805	-	612	7,417
371	Pumping Equipment	15	-	6.70 %	4,045	-	488	4,533
380	Treatment and Disposal Equipment	15	-	6.70 %	9,879	-	2,853	12,732
381	Plant Sewers	-	-	%	-	-	-	-
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70 %	6,401	-	674	7,075
390	Office Furniture and Equipment	15	-	6.70 %	-	-	146	146
391	Transportation Equipment	-	-	%	-	-	-	-
392	Stores Equipment	-	-	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment	-	-	%	-	-	-	-
395	Power Operated Equipment	10	-	10.00 %	452	-	904	1,356
396	Communication Equipment	10	-	10.00 %	-	-	321	321
397	Miscellaneous Equipment	-	-	%	-	-	-	-
398	Other Tangible Plant	-	-	%	-	-	-	-
	Totals				154,663		14,315	168,978

* This amount should tie to Sheet F-5

Note: Column (g) Debits to record reclassifications between accounts

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 4,615
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	660
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	
715	Purchased Power _____	6,366
716	Fule for Power Production _____	1,915
718	Chemicals _____	
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	32,546
	Testing _____	
	Other _____	4,515
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	328
	Total Wastewater Operation and Maintenance Expense _____	\$ 50,945 *

* This amount should tie to Sheet F-3.

WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
5/8"	D	1.0	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			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	1	1	8
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		
			377	377	384

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 _____	53,808	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	19,640,000	_____	_____

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 _____	1,357,000	NA	1,357,000
February _____	1,262,000	_____	1,262,000
March _____	1,403,000	_____	1,403,000
April _____	1,477,000	_____	1,477,000
May _____	1,867,000	_____	1,867,000
June _____	1,587,000	_____	1,587,000
July _____	2,220,000	_____	2,220,000
August _____	2,360,000	_____	2,360,000
September _____	1,713,000	_____	1,713,000
October _____	1,513,000	_____	1,513,000
November _____	1,292,000	_____	1,292,000
December _____	1,589,000	_____	1,589,000
Total for year _____	19,640,000	_____	19,640,000

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.	<u>192</u>
2. Maximum number of ERC's * which can be served.	<u>271</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>192</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>271</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>FLA010529-001</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
(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. (X)	2. (X)	3. (X)	4. (X)
-------------	-------------	-------------	-------------

(signature of chief executive officer of the utility) *

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



 (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 A & B**

Company: Sun Communities Operating Limited Partnership

For the Year Ended December 31, 2006

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales ((461.1 - 461.5)	50,882	50,882	-
Total Fire Protection Revenue (462.1 - 462.2)	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	-	-	-
Total Water Operating Revenue	\$ 50,882	\$ 50,882	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 50,882	\$ 50,882	\$ -

Explanations:

Instructions:

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations
Class A & B**

Company: Sun Communities Operating Limited Partnership

For the Year Ended December 31, 2006

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ -	\$ -	\$ -
Total Measured Revenues (522.1 - 522.5)	35,805	35,805	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	-	-	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
Total Wastewater Operating Revenue	\$ 35,805	\$ 35,805	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 35,805	\$ 35,805	\$ -

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).