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WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS746-08-AR

**Sun Communities Operating Limited
Partnership**

EXACT LEGAL NAME OF RESPONDENT

516-W / 448-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



DEPARTMENT OF
ECONOMIC REGULATION

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FLORIDA PUBLIC SERVICE
COMMISSION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008



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

James L. Carlstedt, C.P.A.
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James L. Wilson, C.P.A.

April 3, 2009

To the Partner
Sun Communities Operating Limited Partnership

We have compiled the balance sheets of Sun Communities Operating Limited Partnership as of December 31, 2008 and 2007, and the statements of income and retained earnings for the year ended December 31, 2008, 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.

CARLSTEDT, JACKSON, NIXON & WILSON

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1984 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 will 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 schedules should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page. Any additional pages should state the name of the utility, 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 preceding year ending December 31.

Florida Public Service Commission
Division of Water and Wastewater
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7)(a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Water and Wastewater, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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)

FINANCIAL SECTION

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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	Marion County
Mailing Address	Street Address	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: Carlstedt, 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 _____		\$ 36,692	\$ 36,076		\$ 72,768
Commercial _____		10,514	704		11,218
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		47,206	36,780	N/A	83,986
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	58,558	62,115		120,673
Depreciation Expense _____	F-5	14,031	15,442		29,473
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	3,102	2,633	-	5,735
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		75,691	80,190		155,881
Net Operating Income (Loss)		(28,485)	(43,410)	-	(71,895)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (28,485)	\$ (43,410)	N/A	\$ (71,895)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 746,257	\$ 715,666
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(395,233)	(365,760)
Net Utility Plant _____		351,024	349,906
Cash _____			
Customer Accounts Receivable (141) _____			
Other Assets (Specify):			
Water Operating permit		599	899
Prepaid Expense		7,714	
Total Assets _____		\$ 359,337	\$ 350,805
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	120,187	192,083
Total Capital _____		120,187	192,083
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		362	3,284
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7		
Other Liabilities (Specify):			
Accounts Payable - Assoc Co		235,009	151,481
Accrued Expenses		3,779	3,957
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 359,337	\$ 350,805

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 382,293	\$ 363,964	N/A	\$ 746,257
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 382,293	\$ 363,964	N/A	\$ 746,257

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 181,579	\$ 184,181	N/A	\$ 365,760
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	14,031	15,442		29,473
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	14,031	15,442		29,473
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____				-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 195,610	\$ 199,623	N/A	\$ 395,233

UTILITY NAME:

Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2008

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 _____	\$ 192,083	N/A
Charges during the year (specify):		
Current year loss _____	(71,895)	
Rounding _____	(1)	

Balance end of year _____	\$ 120,187	\$ _____

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 _____	2,124	1,655		3,779
Other (Specify):				
Payroll Taxes	978	978		1,956
Total taxes accrued _____	\$ 3,102	\$ 2,633		\$ 5,735

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	\$ 18,002	\$ 15,191	Plant operation
Davis Water	1,816	4,585	Repairs and maintenance
American pipe and tank		16,760	Repairs and maintenance
Carlstedt Jackson Nixon & Wilson	1,809	1,809	Regulatory Accounting
J&B Accounting	1,082	1,082	Billing
Rose, Sundstrom & Bentley	363	363	Legal
Asphalt Sealings & Striping	800	800	Repairs and maintenance
Jerry Martine Irrigation	10,811		Repairs and maintenance

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, 2008

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	\$ -	<u>100.00</u> %		- %

- (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:	_____ None %
Commission order approving AFUDC rate:	_____

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT
December 31, 2008

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	0 ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS	OTHER (1) ADJUSTMENTS (e)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (f)
Common Equity					-
Preferred Stock	-				-
Long Term Debt					-
Customer Deposits	-				-
Tax Credits - Zero Cost					-
Tax Credits - Weighted Cost					-
Deferred Income Taxes					-
Other (Explain)					-
Total	-	-	-	-	-

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

**WATER
OPERATION
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 _____	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 _____	12,401	-	-	12,401
308	Infiltration Galleries and Tunnels _____	-	-	-	-
309	Supply Mains _____	-	-	-	-
310	Power Generation Equipment _____	21,266	-	-	21,266
311	Pumping Equipment _____	24,035	-	-	24,035
320	Water Treatment Equipment _____	26,541	-	-	26,541
330	Distribution Reservoirs and Standpipes _____	40,645	3,150	-	43,795
331	Transmission and Distribution Mains _____	186,862	16,615	-	203,477
333	Services _____	2,173	-	-	2,173
334	Meters and Meter Installations _____	28,450	7,220	-	35,670
335	Hydrants _____	-	-	-	-
339	Other Plant and Miscellaneous Equipment _____	-	-	-	-
340	Office Furniture and Equipment _____	-	-	-	-
341	Transportation Equipment _____	-	-	-	-
342	Stores Equipment _____	-	-	-	-
343	Tools, Shop and Garage Equipm _____	-	-	-	-
344	Laboratory Equipment _____	-	-	-	-
345	Power Operated Equipment _____	-	-	-	-
346	Communication Equipment _____	4,235	-	-	4,235
347	Miscellaneous Equipment _____	-	-	-	-
348	Other Tangible Plant _____	-	-	-	-
	Total Water Plant _____	\$ 355,308	\$ 26,985	\$ -	\$ 382,293

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

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

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	610	-	81	691
305	Collecting and Impounding Reservoirs	-	%	-	-	-	-	-
306	Lake, River and Other Intakes	-	%	-	-	-	-	-
307	Wells and Springs	27	%	3.70	6,203	-	459	6,662
308	Infiltration Galleries and Tunnels	-	%	-	-	-	-	-
309	Supply Mains	-	%	-	-	-	-	-
310	Power Generation Equipment	17	%	5.88	21,370	-	1,251	22,621
311	Pumping Equipment	17	%	5.88	24,329	-	1,414	25,743
320	Water Treatment Equipment	17	%	5.88	9,696	-	1,561	11,257
330	Distribution Reservoirs and Standpipes	33	%	3.03	10,637	-	1,327	11,964
331	Transmission and Distribution Mains	38	%	2.63	93,486	-	5,354	98,840
333	Services	35	%	2.86	810	-	62	872
334	Meters and Meter Installations	17	%	5.88	13,592	-	2,099	15,691
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	846	-	423	1,269
347	Miscellaneous Equipment	-	%	-	-	-	-	-
348	Other Tangible Plant	-	%	-	-	-	-	-
	Totals				\$ 181,579		\$ 14,031	\$ 195,610

* This amount should tie to Sheet F-5

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 9,786
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	1,614
610	Purchased Water	
615	Purchased Power	7,440
616	Fuel for Power Production	81
618	Chemicals	
620	Materials and Supplies	1,816
630	Contractual Services:	
	Billing	1,082
	Operator and Management	14,293
	Testing	
	Other	17,760
640	Rents	
650	Transportation Expense	
655	Insurance Expense	269
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	4,417
	Total Water Operation and Maintenance Expense	\$ 58,558 *

* 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	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	-	3,101	-	3,101	3,101
February	-	2,528	-	2,528	2,528
March	-	3,156	-	3,156	3,156
April	-	4,193	-	4,193	4,193
May	-	5,001	-	5,001	5,001
June	-	3,906	-	3,906	3,906
July	-	3,141	-	3,141	3,141
August	-	3,326	-	3,326	3,326
September	-	4,434	-	4,434	4,434
October	-	4,609	-	4,609	4,609
November	-	4,135	-	4,135	4,135
December	-	3,567	-	3,567	3,567
Total for year	N/A	45,097	-	45,097	45,097

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 _____				
<u>PUMPS</u>				
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 397
2. Maximum number of ERC's * which can be served 397
3. Present system connection capacity (in ERC's *) using existing lines 397
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	116,275	-	-	116,275
355	Power Generation Equipment	4,465	-	-	4,465
360	Collection Sewers - Force	21,220	-	-	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	774	-	-	774
365	Flow Measuring Installations	2,344	-	-	2,344
370	Receiving Wells	15,312	-	-	15,312
371	Pumping Equipment	7,315	-	-	7,315
380	Treatment and Disposal Equipment	56,106	3,606	-	59,712
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	\$ 360,358	\$ 3,606	\$ -	\$ 363,964

* This amount should tie to Sheet F-5

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

UTILITY NAME: Sun Communities Operating Limited Partnership

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	58,921	-	4,306	63,227
355	Power Generation Equipment	17	%	5.90	526	-	263	789
360	Collection Sewers - Force	27	%	3.70	14,193	-	786	14,979
361	Collection Sewers - Gravity	40	%	2.50	53,851	-	2,219	56,070
362	Special Collecting Structures (Lift Stations)	-	%		-	-	-	-
363	Services to Customers	35	%	2.90	13,909	-	521	14,430
364	Flow Measuring Devices	5	%	20.00	1,009	-	155	1,164
365	Flow Measuring Installations	35	%	2.90	1,306	-	67	1,373
370	Receiving Wells (Lift Stations)	25	%	4.00	8,029	-	612	8,641
371	Pumping Equipment	15	%	6.70	5,021	-	488	5,509
380	Treatment and Disposal Equipment	15	%	6.70	16,473	-	3,980	20,453
381	Plant Sewers	-	%		-	-	-	-
382	Outfall Sewer Lines	-	%		-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	%	6.70	7,749	-	674	8,423
390	Office Furniture and Equipment	15	%	6.70	292	-	146	438
391	Transportation Equipment	-	%		-	-	-	-
392	Stores Equipment	-	%		-	-	-	-
393	Tools, Shop and Garage Equipment	-	%		-	-	-	-
394	Laboratory Equipment	-	%		-	-	-	-
395	Power Operated Equipment	10	%	10.00	2,260	-	904	3,164
396	Communication Equipment	10	%	10.00	642	-	321	963
397	Miscellaneous Equipment	-	%		-	-	-	-
398	Other Tangible Plant	-	%		-	-	-	-
	Totals				184,181	-	15,442	199,623

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 9,786
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	1,614
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	
715	Purchased Power _____	7,440
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	21,346
730	Contractual Services:	
	Operator and Management _____	8,060
	Testing _____	
	Other _____	8,883
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	269
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	4,717
	Total Wastewater Operation and Maintenance Expense _____	\$ 62,115 *

* 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_____	20,194		
Effluent Disposal_____	Perc Pond		
Total Gallons of Wastewater Treated_____	7,370,700		

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_____	736,000	NA	736,000
February_____	586,000		586,000
March_____	606,000		606,000
April_____	538,000		538,000
May_____	504,000		504,000
June_____	598,000		598,000
July_____	652,800		652,800
August_____	647,600		647,600
September_____	602,000		602,000
October_____	613,500		613,500
November_____	642,800		642,800
December_____	644,000		644,000
Total for year_____	7,370,700		7,370,700

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>384</u>
2. Maximum number of ERC's * which can be served.	<u>384</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>384</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>384</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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 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.
(X)	(X)	(X)	(X)

(signature of chief executive officer of the utility) *

(X)	(X)	(X)	(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 A & B**

Company: Sun Communities Operating Limited Partnership

For the Year Ended December 31, 2008

(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)	47,206	47,206	-
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	\$ 47,206	\$ 47,206	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 47,206	\$ 47,206	\$ -

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, 2008

(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)	36,780	36,780	-
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	\$ 36,780	\$ 36,780	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 36,780	\$ 36,780	\$ -

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).