

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

OF

WS746-12-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  
13 APR 30 AM 11:02  
DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***

FOR THE

**YEAR ENDED DECEMBER 31, 2012**



*James L. Carlstedt, CPA  
Anthony Q. De Santis, CPA  
Thomas K Ford, CPA  
Katherine U. Jackson, CPA  
Robert H. Jackson, CPA*

*Jeffrey K. Jones, CPA  
Robert C. Nixon, CPA  
Benjamin T Simmons, CPA  
Jeanette Sung, CPA  
James L. Wilson, CPA*

## ACCOUNTANTS' COMPILATION REPORT

### Partners

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

We have compiled the balance sheet of, Sun Communities Operating Limited Partnership as of December 31, 2012 and 2011, and the related statements of income and retaining earnings for the year ended December 31, 2012 included in the accompanying prescribed form. We have not audited or reviewed the financial statements in the accompanying prescribed form and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with the form prescribed by the Florida Public Service Commission.

Management is responsible for the preparation and fair presentation of the financial statements included in the form prescribed by the Florida Public Service Commission and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

These financial statements included in the accompanying prescribed form are presented in accordance with the requirements of the Florida Public Service Commission and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The report is intended solely for information and use of the Florida Public Service Commission and is not intended to be and should not be used by anyone other than this specified party.

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

*CJN&W CPAs*

CJN&W CPAs  
April 25, 2013

## 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 preceding 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**

**REPORT OF**

**Sun Communities Operating Limited Partnership**

(Exact name of utility)

6045 SW 55th Court	10001 U.S. 27 South
Ocala, FL 34474 Mailing Address	Ocala, FL 34474 Street Address Marion County
Telephone Number <u>(352) 854-6210</u>	Date Utility First Organized <u>April, 1981</u>

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: Anthony Quinn De Santis, CPA	CJN&W CPAs	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 _____		\$ 44,187	\$ 38,333		\$ 82,520
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		44,187	38,333	N/A	82,520
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	45,399	64,883		110,282
Depreciation Expense _____	F-5	13,954	15,192		29,146
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	3,319	2,768	-	6,087
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		62,672	82,843		145,515
Net Operating Income (Loss)		(18,485)	(44,510)	-	(62,995)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____		1	1		2
Interest Expense _____		-	-		-
_____		-	-		-
_____					-
Net Income (Loss)		\$ (18,486)	\$ (44,511)	N/A	\$ (62,997)





**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) _____	\$ 455,069	\$ 375,854	N/A	\$ 830,923
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	<b>\$ 455,069</b>	<b>\$ 375,854</b>	<b>N/A</b>	<b>\$ 830,923</b>

**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 _____	\$ 221,505	\$ 242,948	N/A	\$ 464,453
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	13,954	15,192		29,146
Salvage _____				-
Other credits (specify) _____				-
_____				-
<b>Total credits</b> _____	<b>13,954</b>	<b>15,192</b>		<b>29,146</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired (1) _____	1,230	375		1,605
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
<b>Total debits</b> _____	<b>1,230</b>	<b>375</b>		<b>1,605</b>
<b>Balance End of Year</b> _____	<b>\$ 234,229</b>	<b>\$ 257,765</b>	<b>N/A</b>	<b>\$ 491,994</b>

(1) Florida PSC Rate Base Adjustment.

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2012

**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 _____	\$ (36,402)	N/A
Charges during the year (specify):		
Current year loss _____	(62,997)	
Rounding _____	1	
_____		
Balance end of year _____	\$ (99,398)	\$

**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	2,233	1,682		3,915
Other (Specify):				
Payroll Taxes	1,086	1,086		2,172
Total taxes accrued	\$ 3,319	\$ 2,768		\$ 6,087

**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	\$ 17,658	\$ 14,673	Plant operation
Meeks Plumbing, Inc	695	695	Repairs and maintenance
American pipe and tank	-	19,088	Repairs and maintenance
CJN&W CPAs	446	446	Accounting and tax prep
Sundrom, Friedman & Furnaro	651	651	Legal
Sumter Electric Cooperative	6,339	6,339	Utilities
Davis Supply	1,313	4,617	Repairs and Maintenance
Waynes Diversified Services	400	2,503	Repairs and Maintenance
MTS Construction	-	750	Repairs and Maintenance
Mike Scott Plumbing	741	-	Repairs and maintenance
Ring Power Corporation	752	784	Repairs and maintenance
Kiley and Sons, Inc	774	774	Repairs and maintenance

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2012

**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.			Water	Wastewater
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) _____	\$ -	\$ -	

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

UTILITY NAME: Sun Communities Operating Limited Partnership

<b>YEAR OF REPORT</b> December 31, 2012
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**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

**YEAR OF REPORT**  
December 31, 2012

**WATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e) (1)	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	24,799	-	-	24,799
320	Water Treatment Equipment	26,873	-	(1,230)	25,643
330	Distribution Reservoirs and Standpipes	43,795	-	-	43,795
331	Transmission and Distribution Mains	258,937	-	(1)	258,936
333	Services	2,173	-	-	2,173
334	Meters and Meter Installations	50,103	-	-	50,103
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	-	-	-	-
	Total Water Plant	\$ 456,300	\$ -	\$ (1,231)	\$ 455,069

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
(1) Florida PSC Rate Base Adjustment.

**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) (1)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization _____	-	- %	- %	\$ -	\$ -	\$ -	\$ -
302	Franchises _____	-	- %	- %	-	-	-	-
304	Structure and Improvements _____	27	- %	3.70 %	934	-	81	1,015
305	Collecting and Impounding Reservoirs _____	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes _____	-	- %	- %	-	-	-	-
307	Wells and Springs _____	27	- %	3.70 %	8,039	-	459	8,498
308	Infiltration Galleries and Tunnels _____	-	- %	- %	-	-	-	-
309	Supply Mains _____	-	- %	- %	-	-	-	-
310	Power Generation Equipment _____	17	- %	5.88 %	21,266	-	-	21,266
311	Pumping Equipment _____	17	- %	5.88 %	24,799	-	-	24,799
320	Water Treatment Equipment _____	17	- %	5.88 %	14,314	-	314	14,628
330	Distribution Reservoirs and Standpipes _____	33	- %	3.03 %	15,945	-	1,327	17,272
331	Transmission and Distribution Mains _____	38	- %	2.63 %	109,169	-	6,810	115,979
333	Services _____	35	- %	2.86 %	1,058	-	62	1,120
334	Meters and Meter Installations _____	17	- %	5.88 %	23,292	-	2,946	26,238
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 %	2,689	-	725	3,414
347	Miscellaneous Equipment _____	-	- %	- %	-	-	-	-
348	Other Tangible Plant _____	-	- %	- %	-	-	-	-
	Totals _____				\$ 221,505		\$ 12,724	\$ 234,229

\* This amount should tie to Sheet F-5  
(1) Florida PSC Rate Base Adjustment.

UTILITY NAME: Sun Communities Operating Limited Partnership

YEAR OF REPORT  
December 31, 2012

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 10,971
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	
604	Employee Pensions and Benefits	1,692
610	Purchased Water	
615	Purchased Power	6,989
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Operator and Management	19,604
	Testing	
	Other	4,080
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	
675	Miscellaneous Expenses	2,063
	Total Water Operation and Maintenance Expense	\$ 45,399 *

\* 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	371	375	375
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	5	-	-
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0	2	1	8
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
<b>Total</b>			<b>378</b>	<b>376</b>	<b>383</b>

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

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

YEAR OF REPORT  
 December 31, 2012

**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	-	2,735	-	2,735	-
February	-	2,362	-	2,362	-
March	-	3,017	-	3,017	7,159
April	-	4,067	-	4,067	-
May	-	3,884	-	3,884	-
June	-	2,729	-	2,729	9,654
July	-	3,115	-	3,115	-
August	-	2,774	-	2,774	-
September	-	2,831	-	2,831	9,714
October	-	3,351	-	3,351	-
November	-	3,764	-	3,764	-
December	-	3,239	-	3,239	8,865
Total for year	N/A	37,868	-	37,868	35,392

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, 2012

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

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2012

**SOURCE OF SUPPLY**

List for each source of supply (Ground, Surface, Purchased Water, etc):

Gallons per day of source _____	480,000		
Type of source _____	Ground		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type _____			
Make _____			
Permitted Capacity (GPD)			
High service pumping Gallons per minute _____ See Page W-5			
Reverse Osmosis _____			
Lime treatment Unit Rating _____			
Filtration Pressure Sq. Ft. _____			
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____	Chem Tech 30 gpd		
Ozone _____			
Other _____			
Auxiliary Power _____			

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

**YEAR OF REPORT**  
 December 31, 2012

**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>383</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>383</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**



**WASTEWATER UTILITY PLANT ACCOUNTS**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>Previous Year (c)</b>	<b>Additions (d)</b>	<b>Retirements (e)</b>	<b>Current Year (f)</b>
351	Organization	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-
353	Land and Land Rights	5,000	-	-	5,000
354	Structure and Improvements	121,155	-	(375)	120,780
355	Power Generation Equipment	4,465	-	-	4,465
360	Collection Sewers - Force	24,137	-	-	24,137
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	10,909	-	-	10,909
380	Treatment and Disposal Equipment	57,376	3,210	-	60,586
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	-	-	-	-
	<b>Total Sewer Plant</b>	<b>\$ 373,019</b>	<b>\$ 3,210</b>	<b>\$ (375)</b>	<b>\$ 375,854</b>

\* This amount should tie to Sheet F-5

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 %	76,322	-	4,101	80,423
355	Power Generation Equipment	17	- %	5.90	1,578	-	263	1,841
360	Collection Sewers - Force	27	- %	3.70 %	17,444	-	893	18,337
361	Collection Sewers - Gravity	40	- %	2.50 %	62,727	-	2,219	64,946
362	Special Collecting Structures (Lift Stations)	-	- %	%	-	-	-	-
363	Services to Customers	35	- %	2.90 %	15,994	-	522	16,516
364	Flow Measuring Devices	5	- %	20.00 %	774	-	-	774
365	Flow Measuring Installations	35	- %	2.90 %	1,574	-	67	1,641
370	Receiving Wells (Lift Stations)	25	- %	4.00 %	10,477	-	612	11,089
371	Pumping Equipment	15	- %	6.70 %	7,213	-	728	7,941
380	Treatment and Disposal Equipment	15	- %	6.70 %	30,062	-	4,041	34,103
381	Plant Sewers	-	- %	%	-	-	-	-
382	Outfall Sewer Lines	-	- %	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	- %	6.70 %	10,105	-	-	10,105
390	Office Furniture and Equipment	15	- %	6.70 %	876	-	146	1,022
391	Transportation Equipment	-	- %	%	-	-	-	-
392	Stores Equipment	-	- %	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	- %	%	-	-	-	-
394	Laboratory Equipment	-	- %	%	-	-	-	-
395	Power Operated Equipment	10	- %	10.00 %	5,876	-	904	6,780
396	Communication Equipment	10	- %	10.00 %	1,926	-	321	2,247
397	Miscellaneous Equipment	-	- %	%	-	-	-	-
398	Other Tangible Plant	-	- %	%	-	-	-	-
	Totals				242,948		14,817	257,765

\* This amount should tie to Sheet F-5

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 10,971
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	1,692
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	
715	Purchased Power _____	6,989
716	Fuel for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	39,475
	Testing _____	
	Other _____	3,694
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	2,062
	Total Wastewater Operation and Maintenance Expense _____	\$ 64,883 *

\* 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	377	375	375
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			
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):					
<b>** D = Displacement C = Compound T = Turbine</b>					
<b>Total</b>			<b>378</b>	<b>376</b>	<b>383</b>

**PUMPING EQUIPMENT**

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

**SERVICE CONNECTIONS**

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

**COLLECTING AND FORCE MAINS AND MANHOLES**

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

**MANHOLES:**

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

UTILITY NAME: Sun Communities Operating Limited Partnership

**YEAR OF REPORT**  
December 31, 2012

**TREATMENT PLANT**

Manufacturer_____			
Type_____	<u>Extnded Aeration</u>		
"Steel" or "Concrete"_____	<u>Concrete</u>		
Total Capacity_____	<u>75,800gpd</u>		
Average Daily Flow_____	<u>17,589</u>		
Effluent Disposal_____	<u>Perc Pond</u>		
Total Gallons of Wastewater Treated_____	<u>6,420,000</u>		

**MASTER LIFT STATION PUMPS**

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

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January_____	<u>554,000</u>	<u>NA</u>	<u>554,000</u>
February_____	<u>567,000</u>		<u>567,000</u>
March_____	<u>563,000</u>		<u>563,000</u>
April_____	<u>550,000</u>		<u>550,000</u>
May_____	<u>518,000</u>		<u>518,000</u>
June_____	<u>472,000</u>		<u>472,000</u>
July_____	<u>457,000</u>		<u>457,000</u>
August_____	<u>424,000</u>		<u>424,000</u>
September_____	<u>524,000</u>		<u>524,000</u>
October_____	<u>604,000</u>		<u>604,000</u>
November_____	<u>596,000</u>		<u>596,000</u>
December_____	<u>591,000</u>		<u>591,000</u>
Total for year_____	<u>6,420,000</u>		<u>6,420,000</u>

If Wastewater Treatment is purchased, indicate the vendor:

**OTHER WASTEWATER SYSTEM INFORMATION**

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

---

1. Present ERC's \* that system can efficiently serve. 383

---

2. Maximum number of ERC's \* which can be served. 383

---

3. Present system connection capacity (in ERC's \*) using existing lines. 383

---

4. Future system connection capacity (in ERC's \*) upon service area buildout. 383

---

5. Estimated annual increase in ERC's \* . None

---

6. None

---

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A

---

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? No

N/A

---

9. Has the utility been required by the DEP or water management district to implement reuse? N/A

If so, what are the utility's plans to comply with the DEP? N/A

---

10. When did the company last file a capacity analysis report with the DEP? N/A

---

11. If the present system does not meet the requirements of DEP rules:

- a. Attach a description of the plant upgrade necessary to meet the DEP rules.
- b. Have these plans been approved by DEP? N/A
- c. When will con N/A
- d. Attach plans for funding the required upgrading. N/A
- e. Is this system under any Consent Order of the DEP? N/A

---

11. Department of Environmental Protection ID # FLA012694

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Use one of the following methods:

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

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

# CERTIFICATION OF ANNUAL REPORT

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

- |              |           |  |
|--------------|-----------|--|
| YES<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.
( X )	( X )	( X )	( X )
( )	( )	( )	( )

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

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

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

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

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

**Company: Sun Communities Operating Limited Partnership**

**For the Year Ended December 31, 2012**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 44,187	44,187	\$ (0)
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 44,187</b>	<b>\$ 44,187</b>	<b>\$ (0)</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>\$ 44,187</b>	<b>\$ 44,187</b>	<b>\$ (0)</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, 2012**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	38,333	\$ 38,333	\$ -
Commercial	-		-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 38,333</b>	<b>\$ 38,333</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>\$ 38,333</b>	<b>\$ 38,333</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).