

**CLASS "C"**

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**WATER and/or WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

WS857-05-AR

**Sun Communities Acquisitions d/b/a  
Buttonwood Bay**

EXACT LEGAL NAME OF RESPONDENT

**431-W / 364-S**

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***



***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2005**

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

*JAMES L. CARLSTEDT, C.P.A.*  
*JOHN H. CRONIN, JR., C.P.A.*  
*PAUL E. DECHARIO, C.P.A.*  
*KATHERINE U. JACKSON, C.P.A.*  
*ROBERT H. JACKSON, C.P.A.*  
*ROBERT C. NIXON, C.P.A.*  
*JEANETTE SUNG, C.P.A.*  
*HOLLY M. TOWNER, C.P.A.*  
*REBECCA G. VOITLEIN, 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@cinw.net](mailto:cpas@cinw.net)

March 20, 2006

Officers and Directors  
Sun Communities Acquisitions, LLC  
d/b/a Buttonwood Bay Utilities

We have compiled the 2005 Annual Report of Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities 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.

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 Acquisitions, LLC d/b/a Buttonwood Bay Utilities. We have not audited or reviewed the report referred to above and, accordingly, do not express an opinion or any form of assurance on it.

This report is presented in accordance with the requirements of the Florida Public Service Commission, which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

We are not independent with respect to Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities.

*Cronin, Jackson, Nixon & Wilson*  
CRONIN, JACKSON, NIXON & WILSON

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# **FINANCIAL SECTION**

REPORT OF

Sun Communities Acquisitions d/b/a Buttonwood Bay

(Exact name of utility)

10001 U.S. 27 South	10001 U.S. 27 South
Sebring, Fl. 33870	Sebring, Fl. 33870
Mailing Address	Street Address

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: Buttonwood Bay Mobile Home Park & R.V. Resort

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Mark Smyth	Comptroller	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: Mark Smyth	Controller	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 Acquisitions, LLC	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 _____		\$ 61,331	\$ 52,094		\$ 113,425
Commercial _____		4,994	4,439		9,433
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		66,325	56,533	N/A	122,858
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	100,121	145,156		245,277
Depreciation Expense _____	F-5	26,392	37,727		64,119
CIAC Amortization Expense _____	F-8	(6,869)	(7,976)		(14,845)
Taxes Other Than Income _____	F-7	5,248	9,289	-	14,537
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		124,892	184,196		309,088
Net Operating Income (Loss)		(58,567)	(127,663)	-	(186,230)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-			-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (58,567)	\$ (127,663)	N/A	\$ (186,230)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
<b>ASSETS:</b>			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 2,095,888	\$ 1,971,566
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(977,349)	(1,048,160)
Net Utility Plant _____		1,118,539	923,406
Cash _____			
Customer Accounts Receivable (141) _____		5,689	8,149
Other Assets (Specify):			
Def Cert Trfr-Docket No. 020892-WS			1,721
Deferred Organization costs			180
Other Accounts Receivable			2,160
Total Assets _____		\$ 1,124,228	\$ 935,616
<b>LIABILITIES AND CAPITAL:</b>			
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	(181,803)	4,427
Total Capital _____		(181,803)	4,427
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		47,456	6,319
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	5,529	5,291
Other Liabilities (Specify):			
Accounts Payable - Assoc Co		1,069,499	721,187
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	183,547	198,392
Total Liabilities and Capital _____		\$ 1,124,228	\$ 935,616

**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) _____	\$ 965,783	\$ 1,119,047	N/A	\$ 2,084,830
Construction Work In Progress (105) _____	7,608	3,450		11,058
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	<b>\$ 973,391</b>	<b>\$ 1,122,497</b>	<b>N/A</b>	<b>\$ 2,095,888</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 _____	\$ 337,147	\$ 711,013	N/A	\$ 1,048,160
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	26,392	37,727		64,119
Salvage _____				-
Other credits (specify) _____				-
_____				-
<b>Total credits</b> _____	<b>26,392</b>	<b>37,727</b>		<b>64,119</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	50,980	83,950		134,930
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
<b>Total debits</b> _____	<b>50,980</b>	<b>83,950</b>		<b>134,930</b>
<b>Balance End of Year</b> _____	<b>\$ 312,559</b>	<b>\$ 664,790</b>	<b>N/A</b>	<b>\$ 977,349</b>



**UTILITY NAME:** Sun Communities Acquisitions d/b/a Buttonwood Bay

**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 _____	\$ 4,427	N/A
Charges during the year (specify):		
Current year loss _____	(186,230)	
_____		
_____		
Balance end of year _____	\$ (181,803)	\$ _____

**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 Acquisitions d/b/a Buttonwood Bay

**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 _____	2,985	2,544		5,529
Other (Specify):				
Total taxes accrued _____	\$ 2,985	\$ 2,544		\$ 5,529

**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
J & B Billing	\$ 3,978	\$ 3,978	Monthly customer billing service
Excel Engineering	15,266	12,573	Various engineering services
Cronin, Jackson, Nixon & Wilson CP	3,914	3,914	Accounting
Short Utility	16,024	13,002	Water & wastewater plant operations, testing & chemicals
Rose, Sundstrom & Bentley	2,796	2,646	Legal services
Delany Fence	24,965	15,027	Construction
Idanez Lawn & Garden	31,965	7,000	Construction
Lagrow Systems	55,669	13,497	Construction, repairs & maintenance
Sommers Irrigation	1,150	2,350	Construction, repairs & maintenance
Waynes Diversified Services	45,452	9,370	Construction, repairs & maintenance

UTILITY NAME: Sun Communities Acquisitions d/b/a Buttonwood Bay

**YEAR OF REPORT**  
December 31, 2005

**CONTRIBUTIONS IN AID OF CONSTRUCTION (271)**

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	\$ 216,940	\$ 227,500	\$ 444,440
2. Add credits during year:	-	-	-
3. Total _____	216,940	227,500	444,440
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____	216,940	227,500	444,440
6. Less Accumulated Amortization _____	(118,341)	(142,552)	(260,893)
7. Net CIAC _____	\$ 98,599	\$ 84,948	\$ 183,547

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	\$ -	\$ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total _____	_____	NONE	NONE
<b>Report below all capacity charges, main extension charges and customer connections charges received during the year.</b>			
Description of Charge	Number of Connections	Charge per Connection	
None			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above) _____		\$ -	\$ -

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	\$ 111,472	\$ 134,576	\$ 246,048
Add Debits During Year: _____	6,869	7,976	14,845
_____	-	-	-
Deduct Credits During Year: _____	-	-	-
Balance End of Year (Must agree with line #6 above) _____	\$ 118,341	\$ 142,552	\$ 260,893

<b>YEAR OF REPORT</b> December 31, 2005
--

UTILITY NAME: Sun Communities Acquisitions d/b/a Buttonwood Bay

**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:	_____

**UTILITY NAME:** Sun Communities Acquisitions d/b/a Buttonwood Bay

<b>YEAR OF REPORT</b> December 31, 2005
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**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_____	\$ 38,693	\$ -	\$ -	\$ 38,693
302	Franchises_____	-	-	-	-
303	Land and Land Rights_____	4,600	-	-	4,600
304	Structure and Improvements_____	10,832	31,966	-	42,798
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	29,938	-	-	29,938
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	11,472	1,720	-	13,192
310	Power Generation Equipment_____	18,456	-	-	18,456
311	Pumping Equipment_____	23,233	-	-	23,233
320	Water Treatment Equipment_____	61,982	1,210	-	63,192
330	Distribution Reservoirs and Standpipes_____	258,254	53,449	-	311,703
331	Transmission and Distribution Mains_____	234,351	58,250	(43,687)	248,914
333	Services_____	101,167	-	-	101,167
334	Meters and Meter Installations_____	49,868	9,724	(7,293)	52,299
335	Hydrants_____	1,194	-	-	1,194
339	Other Plant and Miscellaneous Equipment_____	16,404	-	-	16,404
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_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 860,444	\$ 156,319	\$ (50,980)	\$ 965,783

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

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_	40	-	2.50	\$ 1,607	\$ -	\$ 967	\$ 2,574
302	Franchises_	-	-	-	-	-	-	-
304	Structure and Improvements_	-	-	-	2,738	-	958	3,696
305	Collecting and Impounding Reservoirs_	-	-	-	-	-	-	-
306	Lake, River and Other Intakes_	-	-	-	-	-	-	-
307	Wells and Springs_	-	-	-	22,712	-	1,109	23,821
308	Infiltration Galleries and Tunnels_	-	-	-	-	-	-	-
309	Supply Mains_	-	-	-	7,361	-	386	7,747
310	Power Generation Equipment_	20	-	5.00	18,456	-	-	18,456
311	Pumping Equipment_	20	-	5.00	23,233	-	-	23,233
320	Water Treatment Equipment_	28	-	3.57	62,015	-	1,177	63,192
330	Distribution Reservoirs and Standpipes_	-	-	-	29,961	-	9,535	39,496
331	Transmission and Distribution Mains_	-	-	-	89,821	(43,687)	6,040	52,174
333	Services_	-	-	-	58,221	-	2,529	60,750
334	Meters and Meter Installations_	20	-	5.00	19,452	(7,293)	3,005	15,164
335	Hydrants_	20	-	5.00	613	-	30	643
339	Other Plant and Miscellaneous Equipment_	10	-	10.00	957	-	656	1,613
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_	-	-	-	-	-	-	-
347	Miscellaneous Equipment_	-	-	-	-	-	-	-
348	Other Tangible Plant_	-	-	-	-	-	-	-
	Totals_				\$ 337,147	\$ (50,980)	\$ 26,392	\$ 312,559

\* This amount should tie to Sheet F-5



**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 29,070
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	2,526
610	Purchased Water _____	
615	Purchased Power _____	5,396
616	Fuel for Power Production _____	
618	Chemicals _____	11,053
620	Materials and Supplies _____	2,842
630	Contractual Services:	
	Billing _____	3,978
	Operator and Management _____	10,515
	Testing _____	14,135
	Other _____	20,376
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	230
	Total Water Operation and Maintenance Expense _____	\$ 100,121 *

\* 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	426	405	405	
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		9	9	
3/4"	D	1.5				
1"	D	2.5		1	3	
1 1/2"	D,T	5.0		2	10	
2"	D,C,T	8.0		4	32	
3"	D	15.0				
3"	C	16.0		4	64	
3"	T	17.5				
Unmetered Customers		1.0	534	534	534	
Other (Specify):						
** D = Displacement C = Compound T = Turbine			Total	960	959	1,057

**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	-	7,101	225	6,876	3,229
February	-	7,583	160	7,423	3,790
March	-	7,340	240	7,100	4,060
April	-	7,190	225	6,965	3,267
May	-	6,680	270	6,410	4,287
June	-	4,980	-	4,980	3,421
July	-	5,705	250	5,455	2,258
August	-	6,429	180	6,249	2,834
September	-	3,235	200	3,035	2,369
October	-	4,216	235	3,981	3,605
November	-	5,297	-	5,297	3,571
December	-	5,508	220	5,288	3,594
Total for year	N/A	71,264	2,205	69,059	40,285

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:

(1) 56% of the Company's customers are flat rate. The gallons sold relate to metered customers only. The Company is in the process of metering all customers.

**MAINS (Feet)**

Kind of Pipe (Cast Iron, coated steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
Asbestos/Concrete	1"	250		-	250
Asbestos/Concrete	1 1/2"	200		-	200
Asbestos/Concrete	2"	23,710		-	23,710
Asbestos/Concrete	3"	6,040		-	6,040
Galvanized/PVC	4"	2,550		-	2,550
Galvanized/PVC	6"	1,750		-	1,750
Galvanized/PVC	8"	1,270		-	1,270
				-	

**WELLS AND WELL PUMPS  
 (If Available)**

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1984	1984		
Types of Well Construction and Casing _____	Steel	Steel		
Depth of Wells _____	1,100'	1,100'		
Diameters of Wells _____	6"	6"		
Pump - GPM _____	450	450		
Motor - HP _____	30	30		
Motor Type * _____				
Yeilds of Wells in GPD _____	.500mgd	.500mgd		
Auxillary Power _____	Diesel Generator	Diesel Generator		
* Submersable, centrifugal, etc.				

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Pneumatic			
Capacity of Tank _____	15,000			
Ground of Elevated _____	Elevated			

**HIGH SERVICE PUMPING**

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

**SOURCE OF SUPPLY**

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

Gallons per day of source _____	.500mgd	.500mgd	
Type of source _____	Deep Well	Deep Well	

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type _____	Chlorination		
Make _____	W&J V-500		
Permitted Capacity (GPD)	1.0mgd		
High service pumping Gallons per minute _____ See Page W-5 _____	Unk		
Reverse Osmosis _____	N/A		
Lime treatment Unit Rating _____	N/A		
Filtration Pressure Sq. Ft. _____	N/A		
Gravity GPD/Sq. Ft. _____			
Disinfection Chlorinator _____	Wallace & Tiernan		
Ozone _____			
Other _____			
Auxiliary Power _____	Diesel Generator		

**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>1057</u>
2.	Maximum number of ERC's * which can be served	<u>1057</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>1056.5</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>Utility is built-out</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>5284075</u>
12.	Water Management District Consumptive Use Permit #	<u>207139</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**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 41,438	\$ -	\$ -	\$ 41,438
352	Franchises	-	-	-	-
353	Land and Land Rights	31,000	-	-	31,000
354	Structure and Improvements	13,381	28,906	-	42,287
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	30,809	661	-	31,470
361	Collection Sewers - Gravity	353,146	-	-	353,146
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	202,334	-	-	202,334
364	Flow Measuring Devices	-	-	-	-
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	3,705	14,645	-	18,350
371	Pumping Equipment	102,970	-	(12,742)	90,228
380	Treatment and Disposal Equipment	249,144	127,761	(71,208)	305,697
381	Plant Sewers	-	3,097	-	3,097
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	-	-	-	-
392	Stores Equipment	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-
394	Laboratory Equipment	-	-	-	-
395	Power Operated Equipment	-	-	-	-
396	Communication Equipment	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-
398	Other Tangible Plant	-	-	-	-
	<b>Total Sewer Plant</b>	<b>\$ 1,027,927</b>	<b>\$ 175,070</b>	<b>\$ (83,950)</b>	<b>\$ 1,119,047</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_	40	-	2.50 %	1,778	-	1,036	2,814
352	Franchises_	-	-	%	-	-	-	-
354	Structure and Improvements_	27	-	3.70 %	10,007	-	1,031	11,038
355	Power Generation Equipment_	27	-	3.70	-	-	-	-
360	Collection Sewers - Force_	40	-	2.50 %	23,372	-	1,153	24,525
361	Collection Sewers - Gravity_	-	-	%	204,909	-	9,997	214,906
362	Special Collecting	27	-		-	-	-	-
	Structures (Lift Stations)_	35	-	2.90 %	-	-	-	-
363	Services to Customers_	-	-	%	118,611	-	5,781	124,392
364	Flow Measuring Devices_	-	-	%	-	-	-	-
365	Flow Measuring Installations_	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)_	15	-	6.70 %	222	-	441	663
371	Pumping Equipment_	15	-	6.70 %	102,970	(12,742)	(255)	89,973
380	Treatment and Disposal Equipment	-	-	%	249,144	(71,208)	18,495	196,431
381	Plant Sewers_	-	-	%	-	-	48	48
382	Outfall Sewer Lines_	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment_	-	-	%	-	-	-	-
390	Office Furniture and Equipment_	-	-	%	-	-	-	-
391	Transportation Equipment_	-	-	%	-	-	-	-
392	Stores Equipment_	-	-	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment_	-	-	%	-	-	-	-
395	Power Operated Equipment_	-	-	%	-	-	-	-
396	Communication Equipment_	-	-	%	-	-	-	-
397	Miscellaneous Equipment_	-	-	%	-	-	-	-
398	Other Tangible Plant_	-	-	%	-	-	-	-
	Totals_				711,013	(83,950)	37,727	664,790

\* This amount should tie to Sheet F-5



WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 29,070
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	2,526
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	38,635
715	Purchased Power _____	23,774
716	Fule for Power Production _____	
718	Chemicals _____	8,283
720	Materials and Supplies _____	1,978
730	Contractual Services:	
	Operator and Management _____	11,726
	Testing _____	8,490
	Other _____	20,291
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	383
	Total Wastewater Operation and Maintenance Expense _____	\$ 145,156 *

\* 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	426	405	405	
3/4"	D	1.5				
1"	D	2.5				
1 1/2"	D,T	5.0				
General Service						
5/8"	D	1.0		3	3	
3/4"	D	1.5				
1"	D	2.5		1	3	
1 1/2"	D,T	5.0		2	10	
2"	D,C,T	8.0		3	24	
3"	D	15.0				
3"	C	16.0		4	64	
3"	T	17.5				
Unmetered Customers		1.0	534	534	534	
Other (Specify):						
** D = Displacement C = Compound T = Turbine			Total	960	952	1,043

**PUMPING EQUIPMENT**

	#1	#2	#3	#4			
Lift station number _____							
Make or type and nameplate data of pump _____	Hydro-Matic	Hydro-Matic	Hydro-Matic	Hydro-Matic			
Year installed _____	1984	1984	1995	1995			
Rated capacity (GPM) _____							
Size (HP) _____	3HP	3HP	3HP	3HP			
Power:							
Electric _____	x	x	x	x			
Mechanical _____							
Nameplate data of motor _____							

**SERVICE CONNECTIONS**

	6"	6"					
Size (inches) _____	6"	6"					
Type (PVC, VCP, etc) _____	PVC	PVC					
Average length _____	10'	15'					
Number of active service connections _____	840	120					
Beginning of year _____	840	120					
Added during year _____		0					
Retired during year _____	306						
End of year _____	534	426					
Give full particulars concerning inactive connections _____							

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains				Force Mains			
	8"	6"			4"			
Size (inches) _____	8"	6"			4"			
Type of main _____	PVC	PVC			PVC			
Length of main (nearest foot):								
Beginning of year _____	23715	7,761			5,500			
Added during year _____								
Retired during year _____								
End of year _____	23715	7,761			5500			

**MANHOLES:**

	6"	8"	10"	
Size _____	6"	8"	10"	
Type _____	Precast			
Number:				
Beginning of year _____	87	0	0	
Added during year(1) _____		18	10	
Retired during year(1) _____	12			
End of year _____	75	18	10	

**TREATMENT PLANT**

Manufacturer _____	McNeil	_____	_____
Type _____	Unk.	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	98,000gpd	_____	_____
Average Daily Flow _____	50,753	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	18,525,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	Hydromatic	Hydromatic	Barnes Grinder	Barnes Grinder	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	Hydromatic	Hydromatic	Barnes Grinder	Barnes Grinder	_____	_____
Horsepower _____	3	3	3	3	_____	_____
Power (Electric or Mechanical) _____	Electric	Electric	Electric	Electric	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	2,360,000	NA	2,360,000
February _____	2,320,000	_____	2,320,000
March _____	2,610,000	_____	2,610,000
April _____	1,560,000	_____	1,560,000
May _____	1,070,000	_____	1,070,000
June _____	1,210,000	_____	1,210,000
July _____	1,035,000	_____	1,035,000
August _____	987,000	_____	987,000
September _____	999,000	_____	999,000
October _____	1,110,000	_____	1,110,000
November _____	1,471,000	_____	1,471,000
December _____	1,793,000	_____	1,793,000
Total for year _____	18,525,000	_____	18,525,000

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>960</u>
2. Maximum number of ERC's * which can be served.	<u>960</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>960</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>960</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>FLA014348</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<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. ( 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 Acquisitions d/b/a Buttonwood Bay**

**For the Year Ended December 31, 2005**

(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))	66,325	66,324	1
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)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 66,325</b>	<b>\$ 66,324</b>	<b>\$ 1</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>\$ 66,325</b>	<b>\$ 66,324</b>	<b>\$ 1</b>

Explanations:  
\$1 Rounding

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 Acquisitions d/b/a Buttonwood Bay**

**For the Year Ended December 31, 2005**

(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)	56,533	56,533	-
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)	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 56,533</b>	<b>\$ 56,533</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>\$ 56,533</b>	<b>\$ 56,533</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).