

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS857-22-AR

Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities

EXACT LEGAL NAME OF RESPONDENT

431-W / 364-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2023 MAY 30 AM 11: 27
DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

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FOR THE

YEAR ENDED DECEMBER 31, 2022

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA). Commission Rules and the definitions on next page.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule in the report. Additional pages should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

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 Acquisitions LLC d/b/a Buttonwood Bay Utilities

(Exact name of utility)

<u>10001 U.S. 27 South</u>		<u>10001 U.S. 27 South</u>	
<u>Sebring, Fl. 33870</u>		<u>Sebring, Fl. 33870</u>	<u>Highlands</u>
Mailing Address		Street Address	County
Telephone Number	<u>(863) 655-1122</u>	Date Utility First Organized	<u>April, 1981</u>
Fax Number	<u>(863) 655-4501</u>	E-mail Address	<u>smackewich@suncommunities.com</u>
Sunshine State Ine-Call of Florida, Inc. Member No.	<u>35251</u>		

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

Individual
 Sub Chapter S Corporation
 1120 Corporation
 Partnership

Name, Address and Phone where records are located The American Center, 27777 Franklin Road, Suite 300
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: Brian Perry	Controller	2777 Franklin Road, #300 Southfield, Mi. 48034	
Person who prepared this report: Jones & Company, LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Fernando Castro-Caratini	CFO	2777 Franklin Road, #300 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

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

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 122,020	\$ 111,984		\$ 234,004
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		122,020	111,984	N/A	234,004
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	173,447	130,287		303,734
Depreciation Expense _____	F-5	86,057	50,370		136,427
CIAC Amortization Expense _____	F-8	(750)	-		(750)
Taxes Other Than Income _____		8,678	8,226	-	16,904
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		267,432	188,883		456,315
Net Operating Income (Loss)		(145,412)	(76,899)	-	(222,311)
Other Income:					
Nonutility Income _____		-	-	-	-
Interest Income _____		-	-		-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
Net Income (Loss)		\$ (145,412)	\$ (76,899)	N/A	\$ (222,311)

UTILITY NAME: Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities
COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 3,656,991	\$ 3,574,280
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(2,676,540)	(2,540,113)
Net Utility Plant _____		980,451	1,034,167
Cash _____			
Customer Accounts Receivable (141) _____		34,656	36,008
Other Assets (Specify):			
Deferred Exp Cert Transfer & Acc Costs		-	-
		-	-
		-	-
		-	-
Total Assets _____		\$ 1,015,107	\$ 1,070,175
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	(2,159,263)	(1,936,952)
Total Capital _____		(2,159,263)	(1,936,952)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		840	
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	10,530	10,443
Other Liabilities (Specify):			
Accounts Payable - Assoc Co		3,161,875	2,994,809
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	1,125	1,875
Total Liabilities and Capital _____		\$ 1,015,107	\$ 1,070,175

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

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 2,023,688	\$ 1,633,303	N/A	\$ 3,656,991
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 2,023,688	\$ 1,633,303	N/A	\$ 3,656,991

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 1,202,888	\$ 1,337,225	N/A	\$ 2,540,113
Add Credits During Year:				
Accruals charged to depreciation account _____	86,057	50,370		136,427
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	86,057	50,370		136,427
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 1,288,945	\$ 1,387,595	N/A	\$ 2,676,540

UTILITY NAME:

Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities

YEAR OF REPORT December 31, 2022
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CAPITAL STOCK (201 - 204)

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

RETAINED EARNINGS (215)

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

Balance end of year _____	\$	\$

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ (1,936,952)	N/A
Charges during the year (specify): Current year loss _____	(222,311)	
Rounding _____	-	

Balance end of year _____	\$ (2,159,263)	\$

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 LLC d/b/a Buttonwood Bay Utilities

TAXES EXPENSES

06/21/23 sh

(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 _____	3,187	3,187		6,374
Regulatory assessment fee _____	5,491	5,039		10,530
Other (Specify):	-	-		
Total taxes accrued _____	\$ 8,678	\$ 8,226		\$ 16,904

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
Water Zone	\$ 15,376	\$ -	Construction and Maintenance
Jones & Company	4,141	4,140	Accounting
Griffin Fence	-	2,060	Construction and Maintenance
Water Works	1,665	1,665	Construction and Maintenance
J&B Accounting	3,600	3,600	Monthly customer billing service
Sundstrom & Mindlin, LLP	364	364	Legal Consultation
US Water	89,914	99,872	Water & wastewater plant operations, testing & construction
A&D Water	25,779	7,439	Construction and Maintenance
Florida Aquastore & Utility	1,000	1,000	Construction and Maintenance
C&C Plumbing	1,187	-	Construction and Maintenance
Able Septic	-	13,075	Sludge Removal
Highland Aquatics	-	2,800	Construction and Maintenance
Hojaco Corporation	711		Construction and Maintenance
Morel Roofing	6,500	-	Construction and Maintenance
Somers Irrigation	814		Construction and Maintenance
DNM Engineering	4,725		Construction and Maintenance
GTZ Fencing LLC	-	19,675	Construction and Maintenance
Monarch Plumbing Inc.	-	1,450	Construction and Maintenance
	-		

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

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_____	(215,815)	(227,500)	(443,315)
7. Net CIAC_____	\$ 1,125	\$ -	\$ 1,125

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_____	\$ 215,065	\$ 227,500	\$ 442,565
Add Debits During Year:_____	750	-	750
_____	-	-	
Deduct Credits During Year:_____	-	-	
Balance End of Year (Must agree with line #6 above)_____	\$ 215,815	\$ 227,500	\$ 443,315

WATER OPERATION SECTION

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

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_____	93,849	6,500	-	100,349
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	73,275	-	-	73,275
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	26,164	-	-	26,164
310	Power Generation Equipment_____	45,338	-	-	45,338
311	Pumping Equipment_____	38,706	-	-	38,706
320	Water Treatment Equipment_____	557,384	2,915	-	560,299
330	Distribution Reservoirs and Standpipes_____	331,003	-	-	331,003
331	Transmission and Distribution Mains_____	286,283	9,203	-	295,486
333	Services_____	101,167	-	-	101,167
334	Meters and Meter Installations_____	388,565	-	-	388,565
335	Hydrants_____	1,194	-	-	1,194
339	Other Plant and Miscellaneous Equipment_____	18,849	-	-	18,849
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_____	-	-	-	-
	Total Water Plant_____	\$ 2,005,070	\$ 18,618	\$ -	\$ 2,023,688

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	\$ 18,046	\$ -	\$ 967	\$ 19,013
302	Franchises_	-	%	-	-	-	-	-
304	Structure and Improvements_	28	%	3.57	39,688	-	3,467	43,155
305	Collecting and Impounding Reservoirs_	-	%	-	-	-	-	-
306	Lake, River and Other Intakes_	-	%	-	-	-	-	-
307	Wells and Springs_	27	%	3.70	57,268	-	2,714	59,982
308	Infiltration Galleries and Tunnels_	-	%	-	-	-	-	-
309	Supply Mains_	32	%	3.13	18,367	-	818	19,185
310	Power Generation Equipment_	20	%	5.00	38,626	-	2,667	41,293
311	Pumping Equipment_	20	%	5.00	38,096	-	610	38,706
320	Water Treatment Equipment_	28	%	3.57	223,874	-	32,871	256,745
330	Distribution Reservoirs and Standpipes_	30	%	3.33	213,058	-	11,032	224,090
331	Transmission and Distribution Mains_	40	%	2.50	155,776	-	7,272	163,048
333	Services_	40	%	2.50	101,167	-	-	101,167
334	Meters and Meter Installations_	20	%	5.00	285,031	-	22,855	307,886
335	Hydrants_	20	%	5.00	1,123	-	30	1,153
339	Other Plant and Miscellaneous Equipment_	10	%	10.00	12,768	-	754	13,522
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_				\$ 1,202,888		\$ 86,057	\$ 1,288,945

* This amount should tie to Sheet F-5

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

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	29,213
616	Fuel for Power Production _____	985
618	Chemicals _____	25,779
620	Materials and Supplies _____	2,829
630	Contractual Services:	
	Billing _____	2,400
	Operator and Management _____	4,383
	Testing _____	1,903
	Other _____	105,132
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	823
	Total Water Operation and Maintenance Expense _____	\$ 173,447 *

* 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	753	788	788
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	-	-	-
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	753	788
				788	788

SYSTEM NAME: Buttonwood Bay

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) (f)
January	-	7,480	-	7,480	3,659
February	-	6,088	-	6,088	3,511
March	-	7,042	-	7,042	3,733
April	-	7,119	-	7,119	3,776
May	-	7,195	-	7,195	4,777
June	-	5,372	-	5,372	5,127
July	-	4,597	-	4,597	3,787
August	-	4,660	-	4,660	2,568
September	-	4,570	-	4,570	2,648
October	-	5,743	-	5,743	4,485
November	-	5,937	-	5,937	2,512
December	-	6,255	-	6,255	5,880
Total for year	N/A	72,058	-	72,058	46,463

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
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 * _____				
Yields 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)
MOTORS				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
PUMPS				
Manufacturer _____	None			
Type _____				
Capacity in GPM _____				
Average Number of Hours Operated Per Day _____				
Auxiliary Power _____				

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

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. _____ Gravity GPD/Sq. Ft. _____	N/A		
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>788</u>
2.	Maximum number of ERC's * which can be served	<u>788</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>788</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? If so, how much capacity is required?	<u>No</u> <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

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

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	176,295	54,393	-	230,688
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	31,470	-	-	31,470
361	Collection Sewers - Gravity	359,862	-	-	359,862
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	202,334	-	-	202,334
364	Flow Measuring Devices	7,037	-	-	7,037
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	20,464	-	-	20,464
371	Pumping Equipment	175,724	9,700	-	185,424
380	Treatment and Disposal Equipment	504,495	-	-	504,495
381	Plant Sewers	3,097	-	-	3,097
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15,994	-	-	15,994
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	-	-	-	-
	Total Sewer Plant	\$ 1,569,210	\$ 64,093	\$ -	\$ 1,633,303

* This amount should tie to Sheet F-5

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

YEAR OF REPORT
December 31, 2022

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 %	19,390	-	1,036	20,426
352	Franchises_	-	%	%	-	-	-	-
354	Structure and Improvements_	27	%	3.70 %	55,802	-	7,537	63,339
355	Power Generation Equipment_	-	%	-	-	-	-	-
360	Collection Sewers - Force_	27	%	3.70 %	31,470	-	-	31,470
361	Collection Sewers - Gravity_	40	%	2.50 %	338,610	-	6,566	345,176
362	Special Collecting Structures (Lift Stations)_	-	%	-	-	-	-	-
363	Services to Customers_	35	%	2.90 %	202,334	-	-	202,334
364	Flow Measuring Devices_	-	%	-	5,726	-	1,311	7,037
365	Flow Measuring Installations_	-	%	-	-	-	-	-
370	Receiving Wells (Lift Stations)_	15	%	6.70 %	13,639	-	819	14,458
371	Pumping Equipment_	15	%	6.70 %	169,130	-	12,039	181,169
380	Treatment and Disposal Equipment_	15	%	6.70 %	484,405	-	20,090	504,495
381	Plant Sewers_	32	%	3.10 %	1,600	-	97	1,697
382	Outfall Sewer Lines_	-	%	-	-	-	-	-
389	Other Plant and Miscellaneous Equipment_	15	%	6.70 %	15,119	-	875	15,994
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_				1,337,225		50,370	1,387,595

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	13,075
715	Purchased Power _____	28,529
716	Fule for Power Production _____	
718	Chemicals _____	7,653
720	Materials and Supplies _____	1,000
730	Contractual Services:	
	Operator and Management _____	4,383
	Testing _____	
	Other _____	74,827
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	820
	Total Wastewater Operation and Maintenance Expense _____	\$ 130,287 *

* 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	753	788	788
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	-	-	-
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
Total			753	788	788

** D = Displacement
C = Compound
T = Turbine

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

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	

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

TREATMENT PLANT

Manufacturer _____	McNeil	_____	_____
Type _____	Unk.	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	98,000gpd	_____	_____
Average Daily Flow _____	41,395	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	15,109,000	_____	_____

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 _____	1,527,000	NA	1,527,000
February _____	1,611,000	_____	1,611,000
March _____	1,792,000	_____	1,792,000
April _____	1,364,000	_____	1,364,000
May _____	1,234,000	_____	1,234,000
June _____	969,000	_____	969,000
July _____	1,117,000	_____	1,117,000
August _____	923,000	_____	923,000
September _____	945,000	_____	945,000
October _____	844,000	_____	844,000
November _____	1,294,000	_____	1,294,000
December _____	1,489,000	_____	1,489,000
Total for year _____	15,109,000	_____	15,109,000

If Wastewater Treatment is purchased, indicate the vendor:

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

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>788</u>
2. Maximum number of ERC's * which can be served.	<u>788</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>788</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>788</u>
5. Estimated annual increase in ERC's * .	<u>None</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	
<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>	
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 con <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: $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$	

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

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

_____*
(signature of chief executive officer of the utility)

DocuSigned by:

_____*
(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 Acquisitions, LLC d/b/a Buttonwood Bay Utilities

For the Year Ended December 31, 2022

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 122,020	122,020	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 122,020	\$ 122,020	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 122,020	\$ 122,020	\$ -

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 Acquisitions, LLC d/b/a Buttonwood Bay Utilities

For the Year Ended December 31, 2022

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	111,984	\$ 111,984	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<i>Total Wastewater Operating Revenue</i>	\$ 111,984	\$ 111,984	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
<i>Net Wastewater Operating Revenues</i>	\$ 111,984	\$ 111,984	\$ -

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).