

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS857-18-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



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

OFFICIAL COPY

Public Service Commission

Office

2019 APR -5 AM 10:19
FLORIDA PUBLIC SERVICE
COMMISSION
DIVISION OF
ACCOUNTING & FINANCE



ACCOUNTANTS' COMPILATION REPORT

Officers and Directors
Sun Communities Acquisitions, LLC
d/b/a Buttonwood Bay Utilities
Southfield, MI 48034

Management is responsible for the financial statements of Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities as of December 31, 2018 and the statement of revenue and expenses for the year ended December 31, 2018 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

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

CJNW CPAs

CJN&W CPAs
March 23, 2019

GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulator 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 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 Acquisitions LLC d/b/a Buttonwood Bay Utilities
(Exact name of utility)

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

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

Highlands
County

Telephone Number (863) 655-1122
Date Utility First Organized April, 1981

Fax Number (863) 655-4501
E-mail Address THess@suncommunities.com

Sunshine State Ine-Call of Florida, Inc. Member No. 35251

Check the business entity of the utility as filed with the Internal Revenue Service
 Individual Sub Chapter S Corporator 1120 Corporation Partnership

Name, Address and Phone where 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: Alison Tackett, CPA	Assistant Controller	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
Officers and Managers: Karen Dearing	CFO	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_-----		\$ 121,181	\$ 116,252		\$ 237,433
Commercial_-----		6,061	6,413		12,474
Industrial_-----					-
Multiple Family_-----					-
Guarenteed Revenues_-----					-
Other (Specify) _-----					-
Total Gross Revenue_-----		127,242	122,665	N/A	249,907
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	124,403	109,730		234,133
Depreciation Expense_-----	F-5	70,302	56,015		126,317
CIAC Amortization Expense_-----	F-8	(5,915)	-		(5,915)
Taxes Other Than Income_-----		12,446	12,240	-	24,686
Income Taxes_-----	F-7	-	-		-
Total Operating Expenses_-----		201,236	177,985		379,221
Net Operating Income (Loss)		(73,994)	(55,320)	-	(129,314)
Other Income:					
Nonutility Income_-----					-
Interest Income		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutilty Expenses_-----					-
Interest Expense_-----		-	-		-
AFUDC		-	-		-
					-
					-
Net Income (Loss)		\$ (73,994)	\$ (55,320)	N/A	\$ (129,314)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 3,228,877	\$ 2,802,334
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(2,110,051)	(1,983,734)
Net Utility Plant _____		1,118,826	818,600
Cash _____			
Customer Accounts Receivable (141) _____		18,401	12,147
Other Assets (Specify):			
Deferred Exp Cert Transfer & Acc Costs		7,322	13,355
		-	-
		-	-
		-	-
Total Assets _____		\$ 1,144,549	\$ 844,102
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	(1,432,967)	(1,303,653)
Total Capital _____		(1,432,967)	(1,303,653)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____		50,134	43,644
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	11,246	10,836
Other Liabilities (Specify):			
Accounts Payable - Assoc Cc		2,512,011	2,083,235
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	4,125	10,040
Total Liabilities and Capital _____		\$ 1,144,549	\$ 844,102

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 1,793,785	\$ 1,435,092	N/A	\$ 3,228,877
Construction Work In Progress (105) _____				-
Other (Specify) _____				-
_____				-
_____				-
Total Utility Plant _____	\$ 1,793,785	\$ 1,435,092	N/A	\$ 3,228,877

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 883,426	\$ 1,100,308	N/A	\$ 1,983,734
Add Credits During Year:				
Accruals charged to depreciation account _____	70,302	56,015		126,317
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	70,302	56,015		126,317
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 953,728	\$ 1,156,323	N/A	\$ 2,110,051

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

YEAR OF REPORT
December 31, 2018

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 _____	\$ (1,303,653)	N/A
Charges during the year (specify):		
Current year loss _____	(129,314)	
Rounding _____	-	

Balance end of year _____	\$ (1,432,967)	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Nomina 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 ____	5,726	5,520		11,246
Other (Specify): _____	-	-		
Total taxes accrued _____	\$ 5,726	\$ 5,520		\$ 11,246

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
DNM Engineering	\$ 11,428	\$ -	Construction and Maintenance
CJN&W CPAs	3,710	3,710	Accounting
Advanced Land & Lawn	-	1,800	Construction and Maintenance
Badger Meters	835	-	Repairs and Maintenance
J & B Accounting	8,415	6,920	Monthly customer billing service
Sundstrom & Mindlin, LLP	1,138	1,138	Legal Consultation
US Water	58,505	123,093	Water & wastewater plant operations, testing
	-	-	& construction
Water Zone Inc.	207,488	38,188	Repairs and Maintenance
Highlands Aquatics	-	700	Repairs and Maintenance
Central Contractors	5,801	951	Construction and Maintenance
Mid Florida Diesel	9,714	-	Construction and Maintenance
Monarch Plumbing	2,222		Construction and Maintenance
Thomas Bush Irrigation	12,447		Construction and Maintenance
Jamestown Advanced Products	987	-	Construction and Maintenance
Affordable Asphalt	7,700		Construction and Maintenance

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

YEAR OF REPORT
December 31, 2018

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 _____	(212,815)	(227,500)	(440,315)
7. Net CIAC _____	\$ 4,125	\$ -	\$ 4,125

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 charge 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 _____	\$ 206,900	\$ 227,500	\$ 434,400
Add Debits During Year: _____	5,915	-	5,915
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 212,815	\$ 227,500	\$ 440,315

**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	67,211	-	-	67,211
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	35,833	9,505	-	45,338
311	Pumping Equipment	34,714	-	-	34,714
320	Water Treatment Equipment	149,767	271,207	-	420,974
330	Distribution Reservoirs and Standpipes	331,003	-	-	331,003
331	Transmission and Distribution Mains	272,846	-	-	272,846
333	Services	101,167	-	-	101,167
334	Meters and Meter Installations	357,039	718	-	357,757
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	\$ 1,512,355	\$ 281,430	\$ -	\$ 1,793,785

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	\$ 14,178	\$ -	\$ 967	\$ 15,145
302	Franchises	-	-	-	-	-	-	-
304	Structure and Improvements	28	-	3.57	27,864	-	2,400	30,264
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	27	-	3.70	46,412	-	2,714	49,126
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13	15,095	-	818	15,913
310	Power Generation Equipment	20	-	5.00	28,237	-	2,388	30,625
311	Pumping Equipment	20	-	5.00	29,512	-	2,042	31,554
320	Water Treatment Equipment	28	-	3.57	124,310	-	16,785	141,095
330	Distribution Reservoirs and Standpipes	30	-	3.33	168,930	-	11,032	179,962
331	Transmission and Distribution Mains	40	-	2.50	128,099	-	6,821	134,920
333	Services	40	-	2.50	91,098	-	2,529	93,627
334	Meters and Meter Installations	20	-	5.00	198,936	-	21,022	219,958
335	Hydrants	20	-	5.00	1,003	-	30	1,033
339	Other Plant and Miscellaneous Equipment	10	-	10.00	9,752	-	754	10,506
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				\$ 883,426		\$ 70,302	\$ 953,728

* 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 _____	22,119
616	Fuel for Power Production _____	
618	Chemicals _____	13,768
620	Materials and Supplies _____	1,836
630	Contractual Services:	
	Billing _____	10,171
	Operator and Management _____	13,039
	Testing _____	6,488
	Other _____	19,353
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	6,033
	Total Water Operation and Maintenance Expense _____	\$ 124,403 *

* 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	813	810	810
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 1/2"	D,T	5.0	-	-	-
2"	D,C,T	8.0	3	3	24
3"	D	15.0		-	-
3"	C	16.0	2	2	32
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			819	815	866

** D = Displacement
C = Compound
T = Turbine

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

YEAR OF REPORT
 December 31, 2018

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	-	6,185	-	6,185	4,927
February	-	6,099	-	6,099	3,850
March	-	6,769	-	6,769	4,857
April	-	6,426	-	6,426	5,458
May	-	4,767	-	4,767	4,376
June	-	2,804	-	2,804	4,429
July	-	2,613	-	2,613	2,333
August	-	2,604	-	2,604	4,498
September	-	4,045	-	4,045	2,586
October	-	5,190	-	5,190	2,399
November	-	6,841	-	6,841	3,343
December	-	7,183	-	7,183	9,089
Total for year	N/A	61,526	-	61,526	52,145

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 * _____				
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)
MOTORS				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
PUMPS				
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>866</u>
2.	Maximum number of ERC's * which can be served	<u>866</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>866</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**

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	98,675	-	-	98,675
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	3,287	-	-	3,287
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	20,464	-	-	20,464
371	Pumping Equipment	124,696	40,118	-	164,814
380	Treatment and Disposal Equipment	357,662	104,995	-	462,657
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	\$ 1,289,979	\$ 145,113	\$ -	\$ 1,435,092

* This amount should tie to Sheet F-!

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 %	15,246	-	1,036	16,282
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	3.70 %	39,407	-	3,655	43,062
355	Power Generation Equipment	-	-	%	-	-	-	-
360	Collection Sewers - Force	27	-	3.70 %	31,470	-	-	31,470
361	Collection Sewers - Gravity	40	-	2.50 %	312,346	-	6,566	318,912
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	193,764	-	5,781	199,545
364	Flow Measuring Devices	-	-	%	3,287	-	-	3,287
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	15	-	6.70 %	10,363	-	819	11,182
371	Pumping Equipment	15	-	6.70 %	124,696	-	9,650	134,346
380	Treatment and Disposal Equipment	15	-	6.70 %	357,662	-	27,345	385,007
381	Plant Sewers	32	-	3.10 %	1,212	-	97	1,309
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70 %	10,855	-	1,066	11,921
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				1,100,308		56,015	1,156,323

* 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	19,360
715	Purchased Power	21,320
716	Fule for Power Production	
718	Chemicals	5,298
720	Materials and Supplies	678
730	Contractual Services:	
	Operator and Management	10,284
	Testing	
	Other	21,194
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	-
	Total Wastewater Operation and Maintenance Expense	\$ 109,730 *

* 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	813	810	810
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	3	24
3"	D	15.0			
3"	C	16.0	2	2	32
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total		
			818	815	866

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

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			
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:

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_____	37,175	_____	_____
Effluent Disposal_____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated_____	13,569,000	_____	_____

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_____	1,641,000	NA	1,641,000
February_____	1,642,000	_____	1,642,000
March_____	1,731,000	_____	1,731,000
April_____	1,123,000	_____	1,123,000
May_____	751,000	_____	751,000
June_____	890,000	_____	890,000
July_____	959,000	_____	959,000
August_____	770,000	_____	770,000
September_____	611,000	_____	611,000
October_____	686,000	_____	686,000
November_____	1,229,000	_____	1,229,000
December_____	1,536,000	_____	1,536,000
Total for year_____	13,569,000	_____	13,569,000

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>866</u>
2. Maximum number of ERC's * which can be served.	<u>866</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>866</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>866</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.	
N/A	
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 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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day)	

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|---|
| YES
(X) | NO
() | 1. The utility is in substantial compliance with the Uniform System C Accounts prescribed by the Florida Public Service Commissio in Rule 25-30.115 (1), Florida Administrative Code |
| YES
(X) | NO
() | 2. The utility is in substantial compliance with all applicable rules ar orders of the Florida Public Service Commission |
| YES
(X) | NO
() | 3. There have been no communications from regulatory agencie concerning noncompliance with, or deficiencies in, financial reportir practices that could have a material effect on the financial statement c the utility. |
| YES
(X) | NO
() | 4. The annual report fairly represents the financial condition and results operations of the respondent for the period presented and othe information and statements presented in the report as to the busines affairs of the respondent are true, correct and complete for the perio for which it represents |

ITEMS CERTIFIED

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

 (signature of chief executive officer of the utility) *

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



 (signature of chief financial officer of the utility) *

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

Notice: Section 837.06, Florida Statutes, provides that any person who knowingly make a false statement in writing with the intent to mislead a public servant in th 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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 121,181	121,181	\$ -
Commercial	6,061	6,061	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 127,242	\$ 127,242	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 127,242	\$ 127,242	\$ -

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, 2018

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	116,252	\$ 116,252	\$ -
Commercial	6,413	6,413	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 122,665	\$ 122,665	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 122,665	\$ 122,665	\$ -

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).