

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS746-21-AR

Sun Communities Operating Limited Partnership

EXACT LEGAL NAME OF RESPONDENT

516-W / 448-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

RECEIVED
FLORIDA PUBLIC SERVICE
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2022 MAY 2 AM 10:32
DIVISION OF
ACCOUNTING & FINANCE

GENERAL INSTRUCTIONS

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

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

RECEIVED
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2022 APR 32 AM 10: 33

DIVISION OF
ACCOUNTS & FINANCIAL

REPORT OF

Sun Communities Acquisitions LLC d/b/a Buttonwood Bay Utilities
(Exact name of utility)

10001 U.S. 27 South

10001 U.S. 27 South

Sebring, Fl. 33870
Mailing Address

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 smackewich@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 Corporation

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: Steve Mackewich, CPA	Assistant Controller	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: Jones & Company, LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
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 _____		\$ 121,283	\$ 110,780		\$ 232,063
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		121,283	110,780	N/A	232,063
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	131,424	83,681		215,105
Depreciation Expense _____	F-5	87,123	61,575		148,698
CIAC Amortization Expense _____	F-8	(750)	-		(750)
Taxes Other Than Income _____		8,703	8,230	-	16,933
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		226,500	153,486		379,986
Net Operating Income (Loss)		(105,217)	(42,706)	-	(147,923)
Other Income:					
Nonutility Income _____		-	-	-	-
Interest Income _____		-	-		-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
Net Income (Loss)		\$ (105,217)	\$ (42,706)	N/A	\$ (147,923)

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

YEAR OF REPORT December 31, 2021
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COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 3,574,280	\$ 3,407,386
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(2,540,113)	(2,391,415)
Net Utility Plant _____		1,034,167	1,015,971
Cash _____			
Customer Accounts Receivable (141) _____		36,008	12,760
Other Assets (Specify):			
Deferred Exp Cert Transfer & Acc Costs		-	1,076
		-	-
		-	-
		-	-
Total Assets _____		\$ 1,070,175	\$ 1,029,807
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	(1,936,952)	(1,789,029)
Total Capital _____		(1,936,952)	(1,789,029)
Long Term Debt (224) _____	F-6		
Accounts Payable (231) _____			
Notes Payable (232) _____			
Customer Deposits (235) _____			
Accrued Taxes (236) _____	F-7	10,443	12,873
Other Liabilities (Specify):			
Accounts Payable - Assoc Co		2,994,809	2,803,338
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	1,875	2,625
Total Liabilities and Capital _____		\$ 1,070,175	\$ 1,029,807

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 2,005,070	\$ 1,569,210	N/A	\$ 3,574,280
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 2,005,070	\$ 1,569,210	N/A	\$ 3,574,280

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 1,115,765	\$ 1,275,650	N/A	\$ 2,391,415
Add Credits During Year:				
Accruals charged to depreciation account _____	87,123	61,575		148,698
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	87,123	61,575		148,698
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 1,202,888	\$ 1,337,225	N/A	\$ 2,540,113

UTILITY NAME:

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

YEAR OF REPORT
December 31, 2021

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 _____	\$ (1,789,029)	N/A
Charges during the year (specify): Current year loss _____	(147,923)	
Rounding _____	-	

Balance end of year _____	\$ (1,936,952)	\$

LONG TERM DEBT (224)

Description of Obligation (Including Nominal Date of Issue and Date of Maturity)	Interest		Principal Per Balance Sheet Date
	Rate	# of Payments	
_____	_____ %	_____	\$ -
_____	_____ %	_____	-
_____	_____ %	_____	-
_____	_____ %	_____	-
Total _____			N/A

TAXES ACCRUED (236)

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee _____	5,458	4,985		10,443
Other (Specify): _____	-	-		
Total taxes accrued _____	\$ 5,458	\$ 4,985		\$ 10,443

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	\$ 3,109	\$ -	Construction and Maintenance
Jones & Company	6,125	6,125	Accounting
Griffin Fence	2,172	6,570	Construction and Maintenance
Central Contractors	519	954	Construction and Maintenance
NUBS	3,600	3,600	Monthly customer billing service
Sundstrom & Mindlin, LLP	1,219	1,219	Legal Consultation
US Water	139,826	84,149	Water & wastewater plant operations, testing & construction
A&D Water	20,205	8,053	Construction and Maintenance
Water Works	20,097	-	Construction and Maintenance
C&C Plumbing	2,297	-	Construction and Maintenance
Able Septic	-	14,500	Sludge Removal
Highland Aquatics	-	700	Construction and Maintenance
	-	-	
	-	-	
	-	-	

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

YEAR OF REPORT December 31, 2021
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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 _____	(215,065)	(227,500)	(442,565)
7. Net CIAC _____	\$ 1,875	\$ -	\$ 1,875

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 _____	\$ 214,315	\$ 227,500	\$ 441,815
Add Debits During Year: _____	750	-	750
_____	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 215,065	\$ 227,500	\$ 442,565

**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	91,677	2,172	-	93,849
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	486,566	70,818	-	557,384
330	Distribution Reservoirs and Standpipes	331,003	-	-	331,003
331	Transmission and Distribution Mains	281,830	4,453	-	286,283
333	Services	101,167	-	-	101,167
334	Meters and Meter Installations	368,468	20,097	-	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	\$ 1,907,530	\$ 97,540	\$ -	\$ 2,005,070

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

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

YEAR OF REPORT
December 31, 2021

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 %	\$ 17,079	\$ -	\$ 967	\$ 18,046
302	Franchises	-	- %	- %	-	-	-	-
304	Structure and Improvements	28	- %	3.57 %	36,375	-	3,313	39,688
305	Collecting and Impounding Reservoirs	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes	-	- %	- %	-	-	-	-
307	Wells and Springs	27	- %	3.70 %	54,554	-	2,714	57,268
308	Infiltration Galleries and Tunnels	-	- %	- %	-	-	-	-
309	Supply Mains	32	- %	3.13 %	17,549	-	818	18,367
310	Power Generation Equipment	20	- %	5.00 %	35,959	-	2,667	38,626
311	Pumping Equipment	20	- %	5.00 %	35,819	-	2,277	38,096
320	Water Treatment Equipment	28	- %	3.57 %	193,171	-	30,703	223,874
330	Distribution Reservoirs and Standpipes	30	- %	3.33 %	202,026	-	11,032	213,058
331	Transmission and Distribution Mains	40	- %	2.50 %	148,674	-	7,102	155,776
333	Services	40	- %	2.50 %	98,685	-	2,482	101,167
334	Meters and Meter Installations	20	- %	5.00 %	262,767	-	22,264	285,031
335	Hydrants	20	- %	5.00 %	1,093	-	30	1,123
339	Other Plant and Miscellaneous Equipment	10	- %	10.00 %	12,014	-	754	12,768
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				\$ 1,115,765		\$ 87,123	\$ 1,202,888

* This amount should tie to Sheet F-5

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 _____	22,154
616	Fuel for Power Production _____	
618	Chemicals _____	20,205
620	Materials and Supplies _____	869
630	Contractual Services:	
	Billing _____	3,600
	Operator and Management _____	5,762
	Testing _____	7,595
	Other _____	70,163
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	1,076
	Total Water Operation and Maintenance Expense _____	\$ 131,424 *

* 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	814	753	753
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	1	-	-
2"	D,C,T	8.0	3	-	-
3"	D	15.0		-	-
3"	C	16.0	2	-	-
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	820	753
					753

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

YEAR OF REPORT
 December 31, 2021

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	-	5,552	-	5,552	3,277
February	-	4,463	-	4,463	3,518
March	-	5,316	-	5,316	2,819
April	-	4,830	-	4,830	4,777
May	-	5,882	-	5,882	3,412
June	-	4,504	-	4,504	4,560
July	-	3,075	-	3,075	5,445
August	-	4,638	-	4,638	3,050
September	-	2,739	-	2,739	3,255
October	-	5,173	-	5,173	3,320
November	-	4,017	-	4,017	2,133
December	-	5,173	-	5,173	3,006
Total for year	N/A	55,362	-	55,362	42,572

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
				-	

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

YEAR OF REPORT
 December 31, 2021

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 _____				
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

YEAR OF REPORT December 31, 2021
--

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		

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

YEAR OF REPORT
 December 31, 2021

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>753</u>
2.	Maximum number of ERC's * which can be served	<u>753</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>753</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	107,775	68,520	-	176,295
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	-	-	175,724
380	Treatment and Disposal Equipment	503,661	834	-	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	\$ 1,499,856	\$ 69,354	\$ -	\$ 1,569,210

* 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, 2021
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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 %	18,354	-	1,036	19,390
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	27	-	3.70 %	50,541	-	5,261	55,802
355	Power Generation Equipment	-	-	%	-	-	-	-
360	Collection Sewers - Force	27	-	3.70 %	31,470	-	-	31,470
361	Collection Sewers - Gravity	40	-	2.50 %	332,044	-	6,566	338,610
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	35	-	2.90 %	202,334	-	-	202,334
364	Flow Measuring Devices	-	-	%	4,319	-	1,407	5,726
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	15	-	6.70 %	12,820	-	819	13,639
371	Pumping Equipment	15	-	6.70 %	157,414	-	11,716	169,130
380	Treatment and Disposal Equipment	15	-	6.70 %	450,798	-	33,607	484,405
381	Plant Sewers	32	-	3.10 %	1,503	-	97	1,600
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	15	-	6.70 %	14,053	-	1,066	15,119
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				1,275,650	-	61,575	1,337,225

* 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, 2021

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 _____	14,500
715	Purchased Power _____	20,476
716	Fule for Power Production _____	
718	Chemicals _____	8,053
720	Materials and Supplies _____	453
730	Contractual Services:	
	Operator and Management _____	5,761
	Testing _____	
	Other _____	34,438
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 _____	\$ 83,681 *

* 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	814	753	753
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"	D	15.0			
3"	C	16.0	2	-	-
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
**			Total		
D = Displacement			819	753	753
C = Compound					
T = Turbine					

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		
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_____	42,400	_____	_____
Effluent Disposal_____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated_____	15,476,000	_____	_____

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_____	1,431,000	NA	1,431,000
February_____	1,612,000	_____	1,612,000
March_____	1,576,000	_____	1,576,000
April_____	1,209,000	_____	1,209,000
May_____	1,253,000	_____	1,253,000
June_____	1,110,000	_____	1,110,000
July_____	1,018,000	_____	1,018,000
August_____	1,000,000	_____	1,000,000
September_____	990,000	_____	990,000
October_____	1,330,000	_____	1,330,000
November_____	1,667,000	_____	1,667,000
December_____	1,280,000	_____	1,280,000
Total for year_____	15,476,000	_____	15,476,000

If Wastewater Treatment is purchased, indicate the vendor:

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

YEAR OF REPORT
December 31, 2021

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>753</u>
2. Maximum number of ERC's * which can be served.	<u>753</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>753</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>753</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>
<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:
$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

CERTIFICATION OF ANNUAL REPORT

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

- | | | |
|--------------|-----------|--|
| YES
(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.
()	()	()	()

(signature of chief executive officer of the utility) *

(X)	(X)	(X)	(X)
-------	-------	-------	-------



 (signature of chief financial officer of the utility) *

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

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

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

Company: Sun Communities Acquisitions, LLC d/b/a Buttonwood Bay Utilities

For the Year Ended December 31, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 121,283	121,283	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 121,283	\$ 121,283	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 121,283	\$ 121,283	\$ -

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, 2021

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	110,780	\$ 110,780	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 110,780	\$ 110,780	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 110,780	\$ 110,780	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).