

# CLASS "C"

## WATER and/or WASTEWATER UTILITIES

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

# ANNUAL REPORT

WS960-21-AR

**GCP Plantation Landings, LLC**

EXACT LEGAL NAME OF RESPONDENT

**606-W / 522-S**

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



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**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2021**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAY 2 10:30  
DIVISION OF  
ACCOUNTING & FINANCE

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)

## TABLE OF CONTENTS

FINANCIAL SECTION	
	PAGE
Identification	F-2
Income Statement	F-3
Comparative Balance Sheet	F-4
Gross Utility Plant	F-5
Accumulated Depreciation and Amortization of Utility Plant	F-5
Capital Stock	F-6
Retained Earnings	F-6
Proprietary Capital	F-6
Long Term Debt	F-6
Tax Expense	F-7
Payments For Services Rendered By Other Than Employees	F-7
Contributions in Aid of Construction	F-8
Cost of Capital Used For AFUDC Calculation	F-9
AFUDC Capital Structure Adjustments	F-10
WATER OPERATING SECTION	
	PAGE
Water Utility Plant Accounts	W-1
Analysis of Accumulated Depreciation By Primary Account - Water	W-2
Water Operation And Maintenance Expense	W-3
Water Customers	W-3
Pumping and Purchased Water Statistics and Mains	W-4
Well and Well Pumps, Reservoirs, and High Service Pumping	W-5
Sources of Supply and Water Treatment Facilities	W-6
General Water System Information	W-7
WASTEWATER OPERATING SECTION	
	PAGE
Wastewater Utility Plant Accounts	S-1
Analysis of Accumulated Depreciation By Primary Account - Wastewater	S-2
Wastewater Operation And Maintenance Expense	S-3
Wastewater Customers	S-3
Pumping Equipment, Collecting and Force Mains and Manholes	S-4
Treatment Plant, Master Lift Station Pumps and Pumping Wastewater Statistics	S-5
General Wastewater System Information	S-6
VERIFICATION SECTION	
	PAGE
Verification	V-1

# FINANCIAL SECTION

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 APR 32 AM 10:30  
DIVISION OF  
REGULATORY SERVICES

REPORT OF

GCP Plantation Landings, LLC  
(Exact name of utility)

<u>27777 Franklin Road, Suite 200</u>		<u>23 O'Hara Drive</u>	
<u>Southfield, MI 48034</u>		<u>Haines City, FL 33844</u>	<u>Polk</u>
Mailing Address		Street Address	County
Telephone Number	<u>248-208-2500</u>	Date Utility First Organized	<u>April, 1981</u>
Fax Number	<u>248-864-0162</u>	E-mail Address	<u>jmclaren@suncommunities.com</u>
Sunshine State Ine-Call of Florida, Inc. Member No.	<u>AL2116</u>		

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

Individual   
  Sub Chapter S Corporation   
  1120 Corporation   
  1120 - REIT   
  Partnership

Name, Address and Phone where records are located John McLaren, President and Chief Operating Officer  
Sun Communities, Inc. 27777 Franklin Road, Suite 200, Southfield, MI 48034

Names of subdivisions where service is provided: Plantation Landings

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: John McLaren	Operating Officer	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: Suzanne Rayborn	Manager	23 O'Hara Drive Haines City, FL 33844	\$ -

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

Name	Percent Ownership In Utility	Principle Business Address	Salary Charged Utility
Sun Communities Operating Limited Partnership	100%	The American Center 27777 Franklin Road Southfield, MI 48034-8205	N/A

UTILITY NAME: GCP Plantation Landings, LLC

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 52,551	\$ 79,097		\$ 131,648
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		52,551	79,097	N/A	131,648
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	48,226	81,705		129,931
Depreciation Expense _____	F-5	24,691	22,269		46,960
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	2,579	3,774	-	6,353
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		75,496	107,748		183,244
Net Operating Income (Loss)		(22,945)	(28,651)	-	(51,596)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (22,945)	\$ (28,651)	N/A	\$ (51,596)

UTILITY NAME: GCP Plantation Landings, LLCYEAR OF REPORT  
December 31, 2021

## COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,368,538	\$ 1,130,390
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(784,582)	(737,622)
Net Utility Plant _____		583,956	392,768
Cash _____			-
Customer Accounts Receivable (141) _____		18,133	11,553
Other Assets (Specify):			
Non Utility Property Net		-	-
Misc Current & Accrued Assets		-	-
		-	-
		-	-
Total Assets _____		\$ 602,089	\$ 404,321
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			-
Retained Earnings (Deficit)(215) _____	F-6	(464,552)	(412,955)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		-
Total Capital _____		(464,552)	(412,955)
Long Term Debt (224) _____	F-6		-
Accounts Payable (231) _____		429,180	155,863
Notes Payable (232) _____			
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		5,925	5,771
Other Liabilities (Specify):			
Other Non Current Liabilities		631,536	655,642
			-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 602,089	\$ 404,321

\* Adjustments to balance sheet removed non-utility activity. Entity converted from showing all company activity to only the utility portion of accounting.



**UTILITY NAME:** GCP Plantation Landings, LLC

**GROSS UTILITY PLANT**

<b>Plant Accounts: (101 - 107) Inclusive</b>	<b>Water</b>	<b>Sewer</b>	<b>Plant Other Than Reporting Systems</b>	<b>Total</b>
Utility Plant In Service (101) _____	\$ 619,710	\$ 748,828	N/A	\$ 1,368,538
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
<b>Total Utility Plant</b> _____	<b>\$ 619,710</b>	<b>\$ 748,828</b>	<b>N/A</b>	<b>\$ 1,368,538</b>

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

<b>Account 108</b>	<b>Water</b>	<b>Wastewater</b>	<b>Other Than Reporting Systems</b>	<b>Total</b>
Balance First Of Year _____	\$ 331,420	\$ 406,202	N/A	\$ 737,622
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	24,691	22,269		46,960
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
<b>Total credits</b> _____	<b>24,691</b>	<b>22,269</b>		<b>46,960</b>
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				-
<b>Total debits</b> _____	<b>-</b>	<b>-</b>		<b>-</b>
<b>Balance End of Year</b> _____	<b>\$ 356,111</b>	<b>\$ 428,471</b>	<b>N/A</b>	<b>\$ 784,582</b>

UTILITY NAME: GCP Plantation Landings, LLC

**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	\$ (412,956)
Charges during the year (specify):		
Current Year Income _____		(51,596)
_____		-
_____		
Balance end of year _____	\$	\$ (464,552)

**PROPRIETARY CAPITAL (218)**

	Proprietor or Partner	Partner
Balance first of year _____	N/A	N/A
Charges during the year (specify):		
Current year income _____		
Rounding _____	-	
_____		
Balance end of year _____	\$ -	\$

**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:** GCP Plantation Landings, LLC

**TAXES EXPENSE**

(a)	WATER (b)	SEWER (c)	OTHER (d)	TOTAL (e)
Income Taxes:				
Federal income tax _____	\$ -	\$ -	N/A	\$ -
State income tax _____	-	-		
Taxes Other Than Income:				
State ad valorem tax _____	-	-		
Local property tax _____	-	-		
Regulatory assessment fee ___	2,366	3,559		5,925
Other (Specify):				
Payroll	213	215		428
Total taxes accrued _____	\$ 2,579	\$ 3,774		\$ 6,353

**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
Jones & Company	4,268	4,268	Accounting Fees
General Utilities	12,748	6,431	Plant Operations and Maintenance
Centflo Plumbing	2,051	5,278	Maintenance, Repairs, and additions
US Water Service	26,574	3,886	Maintenance, Repairs, and additions
American Pipe & Tank	-	20,686	Sludge Removal
Sundstrom & Mindlin	1,235	1,235	Legal
ACF Standby Systems	3,654	-	Maintenance & Repairs
RCM Utilities	5,658	27,397	Maintenance, Repairs, and additions
Liberty Lawn Care	6,563	6,563	Maintenance & Repairs
Speedread Technologies	27,916	142,726	Maintenance, Repairs, and additions
Creative Multicare	3,591	775	Maintenance & Repairs
	-	-	
	-	-	

**UTILITY NAME:** GCP Plantation Landings, LLC

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

(a)	Water (b)	Wastewater (c)	TOTAL (d)
1. Balance first of year _____	N/A	N/A	\$ -
2. Add credits during year:			
_____	-	-	-
3. Total _____	-	-	-
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____			-
6. Less Accumulated Amortization _____			-
7. Net CIAC _____			

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

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

**ACCUMULATED AMORTIZATION OF CIAC**

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	-	-	
_____	-	-	
Deduct Credits During Year: _____	-	-	
_____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ -	\$ -	

# **WATER OPERATION SECTION**

**UTILITY NAME:** GCP Plantation Landings, LLC
**WATER UTILITY PLANT ACCOUNTS**

<b>Acct. No. (a)</b>	<b>Account Name (b)</b>	<b>PREVIOUS YEAR (c)</b>	<b>ADDITIONS (d)</b>	<b>RETIREMENTS (e)</b>	<b>CURRENT YEAR (f)</b>
301	Organization_____	\$ 350	\$ -	\$ -	\$ 350
302	Franchises_____	900	-	-	900
303	Land and Land Rights_____	14,970	-	-	14,970
304	Structure and Improvements_____	33,709	8,067	-	41,776
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	40,956	-	-	40,956
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	15,088	-	-	15,088
310	Power Generation Equipment_____	124,128	-	-	124,128
311	Pumping Equipment_____	2,099	-	-	2,099
320	Water Treatment Equipment_____	11,422	25,974	-	37,396
330	Distribution Reservoirs and Standpipes_____	84,319	-	-	84,319
331	Transmission and Distribution Mains_____	80,932	5,658	-	86,590
333	Services_____	26,744	-	-	26,744
334	Meters and Meter Installations_____	103,167	25,778	-	128,945
335	Hydrants_____	9,648	-	-	9,648
339	Other Plant and Miscellaneous Equipment_____	4,516	691	-	5,207
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	594	-	-	594
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_____	-	-	-	-
	<b>Total Water Plant_____</b>	<b>\$ 553,542</b>	<b>\$ 66,168</b>	<b>\$ -</b>	<b>\$ 619,710</b>

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

UTILITY NAME: GCP Plantation Landings, LLC

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 %	\$ 54	\$ -	\$ 9	\$ 63
302	Franchises	40	-	2.50 %	138		23	161
304	Structure and Improvements	28	-	3.57 %	13,885		1,348	15,233
305	Collecting and Impounding Reservoirs	-	-	- %	-		-	-
306	Lake, River and Other Intakes	-	-	- %	-		-	-
307	Wells and Springs	27	-	3.70 %	37,330		1,517	38,847
308	Infiltration Galleries and Tunnels	-	-	- %	-		-	-
309	Supply Mains	32	-	3.13 %	15,088		-	15,088
310	Power Generation Equipment	20	-	5.00 %	79,007		7,301	86,308
311	Pumping Equipment	20	-	5.00 %	692		123	815
320	Water Treatment Equipment	28	-	3.57 %	4,780	-	1,436	6,216
330	Distribution Reservoirs and Standpipes	30	-	3.33 %	27,443	-	2,810	30,253
331	Transmission and Distribution Mains	40	-	2.50 %	21,389	-	2,094	23,483
333	Services	40	-	2.50 %	24,274	-	669	24,943
334	Meters and Meter Installations	20	-	5.00 %	98,903	-	6,826	105,729
335	Hydrants	20	-	5.00 %	7,836		241	8,077
339	Other Plant and Miscellaneous Equipment	10	-	10.00 %	452		195	647
340	Office Furniture and Equipment	-	-	- %	-	-	-	-
341	Transportation Equipment	6	-	16.67 %	149	-	99	248
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				\$ 331,420		\$ 24,691	\$ 356,111

\* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT  
December 31, 2021

## WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 2,580
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	3,111
616	Fuel for Power Production _____	562
618	Chemicals _____	5,655
620	Materials and Supplies _____	72
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	3,089
	Testing _____	1,200
	Other _____	31,957
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	
	Total Water Operation and Maintenance Expense _____	\$ 48,226 *

\* This amount should tie to Sheet F-3.

## WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	391	385	385
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	19	-	-
3/4"	D	1.5			
1"	D	2.5	2	-	-
1 1/2"	D,T	5.0	2	-	-
2"	D,C,T	8.0	2	-	-
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	416	385
					385



**SYSTEM NAME:** GCP Plantation Landings, LLC

**PUMPING AND PURCHASED WATER STATISTICS**

<b>MONTH</b> <b>(a)</b>	<b>Water Purchased For Resale</b> <b>(Omit 000's)</b> <b>(b)</b>	<b>Finished Water From Wells</b> <b>(Omit 000's)</b> <b>(c)</b>	<b>Recorded Accounted For Loss Through Line Flushing Etc.</b> <b>(Omit 000's)</b> <b>(d)</b>	<b>Total Water Pumped And Purchased</b> <b>(Omit 000's)</b> <b>[(b)+(c)-(d)]</b> <b>(e)</b>	<b>Water Sold To Customers</b> <b>(Omit 000's)</b> <b>(f)</b>
January	-	1,736	-	1,736	5,655
February	-	1,569	-	1,569	678
March	-	2,077	-	2,077	2,073
April	-	2,219	-	2,219	2,917
May	-	2,440	-	2,440	1,930
June	-	2,262	-	2,262	1,687
July	-	1,837	-	1,837	1,543
August	-	1,743	-	1,743	140
September	-	1,577	-	1,577	133
October	-	2,192	-	2,192	132
November	-	2,094	-	2,094	139
December	-	2,026	-	2,026	170
Total for year	N/A	23,772	-	23,772	17,197

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)**

<b>Kind of Pipe</b> <b>(Cast Iron, coated steel, etc.)</b>	<b>Diameter of Pipe</b>	<b>First of Year</b>	<b>Added</b>	<b>Removed or Abandoned</b>	<b>End of Year</b>
PVC	2"	2,120		-	2,120
PVC	4"	5,110		-	5,110
PVC	6"	6,960		-	6,960

SYSTEM NAME: GCP Plantation Landings, LLC

**YEAR OF REPORT**  
December 31, 2021

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

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1990			
Types of Well Construction and Casing _____				
Depth of Wells _____	522'			
Diameters of Wells _____	12"			
Pump - GPM _____	-			
Motor - HP _____	-			
Motor Type * _____				
Yeilds of Wells in GPD _____	-			
Auxillary Power _____	-			
* Submersable, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

**UTILITY NAME:** GCP Plantation Landings, LLC

**SOURCE OF SUPPLY**

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

Gallons per day of source _____			
Type of source _____	Ground		

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:

Type _____	Primary		
Make _____			
Permitted Capacity (GPD)			
High service pumping			
Gallons per minute _____ See Page W-5 _____			
Reverse Osmosis _____			
Lime treatment			
Unit Rating _____			
Filtration			
Pressure Sq. Ft. _____			
Gravity GPD/Sq. Ft. _____			
Disinfection			
Chlorinator _____			
Ozone _____			
Other _____			
Auxiliary Power _____	Grower Stand By Pump-Ford Motor		

UTILITY NAME: GCP Plantation Landings, LLC  
 SYSTEM NAME: GCP Plantation Landings, LLC

**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>385</u>
2.	Maximum number of ERC's * which can be served	<u>385</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>385</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</u>
6.	Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u>
7.	Attach a description of the fire fighting facilities.	<u>Service provided by Polk County Fire Dept; Hydrants in Park; 2 wells on site</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>July 2013</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>65310000</u>
12.	Water Management District Consumptive Use Permit #	<u>20008753.01</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: GCP Plantation Landings, LLC

<b>YEAR OF REPORT</b> December 31, 2021
--

**WASTEWATER UTILITY PLANT ACCOUNTS**

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization	\$ 400	\$ -	\$ -	\$ 400
352	Franchises	1,014	-	-	1,014
353	Land and Land Rights	78,192	-	-	78,192
354	Structure and Improvements	91,599	151,128	-	242,727
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	21,650	-	-	21,650
361	Collection Sewers - Gravity	115,886	-	-	115,886
362	Special Collecting Structures	-	-	-	-
363	Services to Customers	29,050	-	-	29,050
364	Flow Measuring Devices	5,779	-	-	5,779
365	Flow Measuring Installations	-	-	-	-
370	Receiving Wells	9,933	-	-	9,933
371	Pumping Equipment	144,417	16,377	-	160,794
380	Treatment and Disposal Equipment	78,334	4,475	-	82,809
381	Plant Sewers	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	-	-
390	Office Furniture and Equipment	-	-	-	-
391	Transportation Equipment	594	-	-	594
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	\$ 576,848	\$ 171,980	\$ -	\$ 748,828

\* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC

<b>YEAR OF REPORT</b>
December 31, 2021

**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 %	60	-	10	70
352	Franchises	40	- %	2.50 %	150	-	25	175
354	Structure and Improvements	27	- %	3.70 %	65,251	-	6,192	71,443
355	Power Generation Equipment	-	- %	-	-	-	-	-
360	Collection Sewers - Force	27	- %	3.70 %	21,650	-	-	21,650
361	Collection Sewers - Gravity	40	- %	2.50 %	115,886	-	-	115,886
362	Special Collecting Structures (Lift Stations)	-	- %	-	-	-	-	-
363	Services to Customers	35	- %	2.90 %	29,050	-	-	29,050
364	Flow Measuring Devices	5	- %	20.00 %	5,779	-	-	5,779
365	Flow Measuring Installations	-	- %	-	-	-	-	-
370	Receiving Wells (Lift Stations)	-	- %	-	596	-	397	993
371	Pumping Equipment	18	- %	5.60 %	144,417	-	10,174	154,591
380	Treatment and Disposal Equipment	18	- %	5.60 %	23,214	-	5,372	28,586
381	Plant Sewers	-	- %	-	-	-	-	-
382	Outfall Sewer Lines	-	- %	-	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	- %	-	-	-	-	-
390	Office Furniture and Equipment	-	- %	-	-	-	-	-
391	Transportation Equipment	6	- %	16.70 %	149	-	99	248
392	Stores Equipment	-	- %	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	- %	-	-	-	-	-
394	Laboratory Equipment	-	- %	-	-	-	-	-
395	Power Operated Equipment	-	- %	-	-	-	-	-
396	Communication Equipment	-	- %	-	-	-	-	-
397	Miscellaneous Equipment	-	- %	-	-	-	-	-
398	Other Tangible Plant	-	- %	-	-	-	-	-
	<b>Totals</b>				<b>406,202</b>		<b>22,269</b>	<b>428,471</b>

\* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC

<b>YEAR OF REPORT</b> December 31, 2021
--

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 2,580
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	20,686
715	Purchased Power _____	6,455
716	Fule for Power Production _____	
718	Chemicals _____	14,314
720	Materials and Supplies _____	17
730	Contractual Services:	
	Operator and Management _____	3,089
	Testing _____	
	Other _____	34,564
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 _____	\$ 81,705 *

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	391	385	385
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	18	-	-
3/4"	D	1.5			
1"	D	2.5	1	-	-
1 1/2"	D,T	5.0	2	-	-
2"	D,C,T	8.0	2	-	-
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
<b>Total</b>			<b>414</b>	<b>385</b>	<b>385</b>

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



**UTILITY NAME:** GCP Plantation Landings, LLC

**PUMPING EQUIPMENT**

	#1	#2	#3	#4			
Lift station number _____	#1	#2	#3	#4			
Make or type and nameplate data of pump _____	Hydro-Matic 5500 MZ	Hydro-Matic Grinder	Hydro-Matic 5500M2	Hydro-Matic 5500 M2			
Year installed _____							
Rated capacity (GPM) _____							
Size (HP) _____	5' x 5'	5' x 7'2"	5' x 14'	4' x 10'8"			
Power:							
Electric _____	x	x	x	x			
Mechanical _____							
Nameplate data of motor _____	5HP 230v 1 Phase	115v 1 Amp	2HP 230v 1 Phase	2HP 230v 1 Phase			

**SERVICE CONNECTIONS**

Size (inches) _____	4"						
Type (PVC, VCP, etc) _____	PVC						
Average length _____							
Number of active service connections _____	403						
Beginning of year _____	403						
Added during year _____							
Retired during year _____	0						
End of year _____	403						
Give full particulars concerning inactive connections _____							

**COLLECTING AND FORCE MAINS AND MANHOLES**

	Collecting Mains				Force Mains			
Size (inches) _____	8"				4"	3"		
Type of main _____	PVC				PVC	PVC		
Length of main (nearest foot):								
Beginning of year _____	12660				2980	510		
Added during year _____								
Retired during year _____								
End of year _____	12660				2980	510		

**MANHOLES:**

Size _____	4"			
Type _____	Concrete			
Number:				
Beginning of year _____	50			
Added during year(1) _____				
Retired during year(1) _____	0			
End of year _____	50			

**UTILITY NAME:** GCP Plantation Landings, LLC

**TREATMENT PLANT**

Manufacturer _____	Unknown	_____	_____
Type _____	Extended Air	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	.80 MGD	_____	_____
Average Daily Flow _____	28,225	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	10,302,000	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity _____ (PM)	_____	_____	_____	_____	_____	_____
Motor:						
Manufacturer _____	_____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	958,000	NA	958,000
February _____	986,000	_____	986,000
March _____	823,000	_____	823,000
April _____	893,000	_____	893,000
May _____	776,000	_____	776,000
June _____	585,000	_____	585,000
July _____	331,000	_____	331,000
August _____	923,000	_____	923,000
September _____	796,000	_____	796,000
October _____	1,128,000	_____	1,128,000
November _____	1,054,000	_____	1,054,000
December _____	1,049,000	_____	1,049,000
Total for year _____	10,302,000	_____	10,302,000

If Wastewater Treatment is purchased, indicate the vendor:

**UTILITY NAME:** GCP Plantation Landings, LLC

**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>385</u>
2. Maximum number of ERC's * which can be served.	<u>385</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>385</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>385</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.	
None	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	
Large Percolation Ponds	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Yes</u>
<u>July 1, 2013</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>FLA013033</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: GCP Plantation Landings, LLC

**YEAR OF REPORT**  
December 31, 2021

# CERTIFICATION OF ANNUAL REPORT

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

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

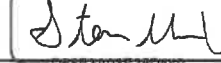
ITEMS CERTIFIED

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

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

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

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***

***GCP Plantation Landings, LLC***

***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	\$ 52,551	52,551	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b><i>Total Water Operating Revenue</i></b>	<b>\$ 52,551</b>	<b>\$ 52,551</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Net Water Operating Revenues</i></b>	<b>\$ 52,551</b>	<b>\$ 52,551</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

***GCP Plantation Landings, LLC***

***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	79,097	\$ 79,097	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
<b><i>Total Wastewater Operating Revenue</i></b>	<b>\$ 79,097</b>	<b>\$ 79,097</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Net Wastewater Operating Revenues</i></b>	<b>\$ 79,097</b>	<b>\$ 79,097</b>	<b>\$ -</b>

Explanations:

Instructions:

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