

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS960-22-AR

GCP Plantation Landings, LLC

EXACT LEGAL NAME OF RESPONDENT

606-W / 522-S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
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DIVISION OF
ACCOUNTING & FINANCE

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2022

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Public Service Commission
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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 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.

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

UTILITY NAME: GCP Plantation Landings, LLCYEAR OF REPORT
December 31, 2022

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____		\$ 57,089	\$ 91,612		\$ 148,701
Commercial _____					-
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		57,089	91,612	N/A	148,701
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	53,893	95,445		149,338
Depreciation Expense _____	F-5	26,818	23,040		49,858
CIAC Amortization Expense _____	F-8	-	-		-
Taxes Other Than Income _____	F-7	2,853	4,407	-	7,260
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		83,564	122,892		206,456
Net Operating Income (Loss)		(26,475)	(31,280)	-	(57,755)
Other Income:					
Nonutility Income _____					-
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		-	-		-
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (26,475)	\$ (31,280)	N/A	\$ (57,755)

UTILITY NAME: GCP Plantation Landings, LLCYEAR OF REPORT
December 31, 2022

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 1,398,429	\$ 1,368,538
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(834,440)	(784,582)
Net Utility Plant _____		563,989	583,956
Cash _____		(86)	-
Customer Accounts Receivable (141) _____		19,423	18,133
Other Assets (Specify):			
Non Utility Property Net		-	-
Misc Current & Accrued Assets		-	-
		-	-
		-	-
Total Assets _____		\$ 583,326	\$ 602,089
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	(522,306)	(464,552)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		-
Total Capital _____		(522,306)	(464,552)
Long Term Debt (224) _____	F-6		-
Accounts Payable (231) _____		504,534	429,180
Notes Payable (232) _____			
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		6,692	5,925
Other Liabilities (Specify):			
Other Non Current Liabilities		594,406	631,536
			-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 583,326	\$ 602,089

* 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**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 641,725	\$ 756,704	N/A	\$ 1,398,429
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 641,725	\$ 756,704	N/A	\$ 1,398,429

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 356,111	\$ 428,471	N/A	\$ 784,582
Add Credits During Year:				
Accruals charged to depreciation account _____	26,818	23,040		49,858
Salvage _____				-
Other credits (specify) _____				-
_____				-
Total credits _____	26,818	23,040		49,858
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____				-
Other debits (specify) _____				-
_____				-
Total debits _____	-	-		-
Balance End of Year _____	\$ 382,929	\$ 451,511	N/A	\$ 834,440

UTILITY NAME: GCP Plantation Landings, LLC

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	\$ (464,552)
Charges during the year (specify):		
Current Year Income _____		(57,755)
Rounding _____		1
Balance end of year _____	\$	\$ (522,306)

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 _____	2,569	4,123		6,692
Other (Specify):				
Payroll	284	284		568
Total taxes accrued _____	\$ 2,853	\$ 4,407		\$ 7,260

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	4,045	4,045	Accounting Fees
General Utilities	13,842	13,377	Plant Operations and Maintenance
Centflo Plumbing	2,394	4,351	Maintenance, Repairs, and additions
Aquatic Weed Management	3,250	4,750	Maintenance and Repairs
American Pipe & Tank	-	25,430	Sludge Removal
Sundstrom & Mindlin	1,578	1,577	Legal
ACF Standby Systems	9,136	498	Maintenance & Repairs
RCM Utilities	630	11,371	Maintenance, Repairs, and additions
Liberty Lawn Care	6,063	6,062	Maintenance & Repairs
Southern Utility Services	2,596	490	Maintenance, Repairs, and additions
Creative Multicare	1,218	1,909	Maintenance & Repairs
Country Oaks Enterprises	14,800	-	Maintenance & Repairs
	-	-	

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT December 31, 2022
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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**

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization _____	\$ 350	\$ -	\$ -	\$ 350
302	Franchises _____	900	-	-	900
303	Land and Land Rights _____	14,970	-	-	14,970
304	Structure and Improvements _____	41,776	-	-	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 _____	37,396	5,997	-	43,393
330	Distribution Reservoirs and Standpipes _____	84,319	-	-	84,319
331	Transmission and Distribution Mains _____	86,590	16,018	-	102,608
333	Services _____	26,744	-	-	26,744
334	Meters and Meter Installations _____	128,945	-	-	128,945
335	Hydrants _____	9,648	-	-	9,648
339	Other Plant and Miscellaneous Equipment _____	5,207	-	-	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 _____	-	-	-	-
	Total Water Plant _____	\$ 619,710	\$ 22,015	\$ -	\$ 641,725

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%	\$ 63	\$ -	\$ 9	\$ 72
302	Franchises	40	-	2.50%	161	-	23	184
304	Structure and Improvements	28	-	3.57%	15,233	-	1,492	16,725
305	Collecting and Impounding Reservoirs	-	-	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-	-	-
307	Wells and Springs	27	-	3.70%	38,847	-	1,517	40,364
308	Infiltration Galleries and Tunnels	-	-	-	-	-	-	-
309	Supply Mains	32	-	3.13%	15,088	-	-	15,088
310	Power Generation Equipment	20	-	5.00%	86,308	-	7,301	93,609
311	Pumping Equipment	20	-	5.00%	815	-	123	938
320	Water Treatment Equipment	28	-	3.57%	6,216	-	2,376	8,592
330	Distribution Reservoirs and Standpipes	30	-	3.33%	30,253	-	2,810	33,063
331	Transmission and Distribution Mains	40	-	2.50%	23,483	-	2,365	25,848
333	Services	40	-	2.50%	24,943	-	669	25,612
334	Meters and Meter Installations	20	-	5.00%	105,729	-	7,585	113,314
335	Hydrants	20	-	5.00%	8,077	-	241	8,318
339	Other Plant and Miscellaneous Equipment	10	-	10.00%	647	-	208	855
340	Office Furniture and Equipment	-	-	-	-	-	-	-
341	Transportation Equipment	6	-	16.67%	248	-	99	347
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				\$ 356,111	\$ -	\$ 26,818	\$ 382,929

* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 3,436
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	10
616	Fuel for Power Production _____	
618	Chemicals _____	8,023
620	Materials and Supplies _____	17
630	Contractual Services:	
	Billing _____	759
	Operator and Management _____	2,839
	Testing _____	
	Other _____	38,809
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 _____	\$ 53,893 *

* 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	385	388	388
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	-	-	-
3/4"	D	1.5			
1"	D	2.5	-	-	-
1 1/2"	D,T	5.0	-	-	-
2"	D,C,T	8.0	-	-	-
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			385	388	388

** D = Displacement
C = Compound
T = Turbine

SYSTEM NAME: GCP Plantation Landings, LLC

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	-	2,121	-	2,121	1,468
February	-	2,131	-	2,131	1,604
March	-	2,259	-	2,259	1,685
April	-	2,160	-	2,160	1,648
May	-	2,117	-	2,117	1,781
June	-	1,964	-	1,964	1,596
July	-	1,876	-	1,876	1,716
August	-	1,775	-	1,775	1,427
September	-	1,607	-	1,607	1,443
October	-	1,546	-	1,546	1,305
November	-	1,770	-	1,770	1,165
December	-	1,621	-	1,621	1,541
Total for year	N/A	22,947	-	22,947	18,379

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
PVC	2"	2,120		-	2,120
PVC	4"	5,110		-	5,110
PVC	6"	6,960		-	6,960

SYSTEM NAME: GCP Plantation Landings, LLC

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 * _____				
Yields 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)
<u>MOTORS</u>				
Manufacturer _____	None			
Type _____				
Rated Horsepower _____				
(a)	(b)	(c)	(d)	(e)
<u>PUMPS</u>				
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

YEAR OF REPORT
 December 31, 2022

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>388</u>
2.	Maximum number of ERC's * which can be served	<u>388</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>388</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
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	242,727	-	-	242,727
355	Power Generation Equipment	-	-	-	-
360	Collection Sewers - Force	21,650	-	-	21,650
361	Collection Sewers - Gravity	115,886	1,584	-	117,470
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	160,794	-	-	160,794
380	Treatment and Disposal Equipment	82,809	6,292	-	89,101
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	\$ 748,828	\$ 7,876	\$ -	\$ 756,704

* This amount should tie to Sheet F-5

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account Name (b)	Average Service Life in Years (c)	Average Salvage In Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
351	Organization_	40	%	2.50 %	70	-	10	80
352	Franchises_	40	%	2.50 %	175	-	25	200
354	Structure and Improvements	27	%	3.70 %	71,443	-	8,991	80,434
355	Power Generation Equipment	-	%		-	-	-	-
360	Collection Sewers - Force	27	%	3.70 %	21,650	-	-	21,650
361	Collection Sewers - Gravity	40	%	2.50 %	115,886	-	1,584	117,470
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)	-	%		993	-	397	1,390
371	Pumping Equipment	18	%	5.60 %	154,591	-	6,203	160,794
380	Treatment and Disposal Equipment	18	%	5.60 %	28,586	-	5,731	34,317
381	Plant Sewers	-	%		-	-	-	-
382	Outfall Sewer Lines	-	%		-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	%		-	-	-	-
390	Office Furniture and Equipment	-	%		-	-	-	-
391	Transportation Equipment	6	%	16.70 %	248	-	99	347
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				428,471		23,040	451,511

* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT
December 31, 2022

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 3,436
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	25,430
715	Purchased Power _____	556
716	Fule for Power Production _____	
718	Chemicals _____	17,072
720	Materials and Supplies _____	
730	Contractual Services:	
	Operator and Management _____	2,839
	Testing _____	
	Other _____	46,114
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	(2)
	Total Wastewater Operation and Maintenance Expense _____	\$ 95,445 *

* 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	385	388	388
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	-	-	-
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
Total			385	388	388

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: GCP Plantation Landings, LLC

PUMPING EQUIPMENT

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 _____	32,600	_____	_____
Effluent Disposal _____	Perc Pond	_____	_____
Total Gallons of Wastewater Treated _____	11,899,000	_____	_____

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 _____	1,096,000	NA	1,096,000
February _____	1,066,000	_____	1,066,000
March _____	1,159,000	_____	1,159,000
April _____	1,082,000	_____	1,082,000
May _____	1,099,000	_____	1,099,000
June _____	805,000	_____	805,000
July _____	876,000	_____	876,000
August _____	1,065,000	_____	1,065,000
September _____	865,000	_____	865,000
October _____	942,000	_____	942,000
November _____	950,000	_____	950,000
December _____	894,000	_____	894,000
Total for year _____	11,899,000	_____	11,899,000

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>388</u>
2. Maximum number of ERC's * which can be served.	<u>388</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>388</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>388</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>Large Percolation Ponds</u>
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 = (Total SFR gallons sold (Omit 000) / 365 days / 280 gallons per day)

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT
December 31, 2022

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) *

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

DocuSigned by:

55195546324646A...

(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, 2022

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 57,089	57,089	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
Total Water Operating Revenue	\$ 57,089	\$ 57,089	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 57,089	\$ 57,089	\$ -

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, 2022

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	91,612	\$ 91,612	\$ -
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other	-	-	-
Total Wastewater Operating Revenue	\$ 91,612	\$ 91,612	\$ -
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	-	-	-
Net Wastewater Operating Revenues	\$ 91,612	\$ 91,612	\$ -

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).