

CLASS "C"
WATER AND/OR WASTEWATER UTILITIES
(Gross Revenue of Less Than \$200,000 Each)

ANNUAL REPORT

OF

GCP Plantation Landings, LLC
Exact Legal Name of Respondent

606-W 522-S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2023

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 Water and Wastewater
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 Water and Wastewater, 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 (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes 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 utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in 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 the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

REPORT OF

GCP Plantation Landings, LLC
(EXACT NAME OF UTILITY)

23 O'Hara Drive, Haines City, Florida 33844 Same as Mailing Address Polk County
Mailing Address Street Address County

Telephone Number 248-208-2500 Date Utility First Organized April 1981

Fax Number 248-864-0162 E-mail Address Bperry@suncommunities.com

Sunshine State One-Call of Florida, Inc. Member No. AL2116

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: Sun Communities, Inc
27777 Franklin Rd, Southfield, MI 48034

Name of subdivisions where services are provided: Plantation Landings

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: <u>Brian Perry</u>	<u>Controller</u>	<u>27777 Franklin Rd</u> <u>Southfield, MI 48034</u>	\$ <u>None</u>
Person who prepared this report: <u>Gary Morse</u>	<u>Utility Consultant</u>	<u>44 Black Willow St</u> <u>Homosassa, Florida 34446</u>	\$ <u>None</u>
Officers and Managers: <u>Fernando Castro Caratini</u>	<u>CFO</u>	<u>27777 Franklin Rd</u> <u>Southfield, MI 48034</u>	\$ <u>None</u>
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____

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
<u>Sun Communities Operating</u> <u>Limited Partnership</u>	<u>100%</u>	<u>27777 Franklin Rd</u> <u>Southfield, MI 48034</u>	\$ <u>None</u>
_____	_____	_____	\$ <u>None</u>
_____	_____	_____	\$ <u>None</u>
_____	_____	_____	\$ <u>None</u>
_____	_____	_____	\$ <u>None</u>
_____	_____	_____	\$ _____

UTILITY NAME: GCP Plantation Landings, LLCYEAR OF REPORT
DECEMBER 31, 2023

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 59,748	94,613	\$ _____	\$ 154,361
Commercial _____		_____	_____	_____	0
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	0
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	0
Total Gross Revenue _____		\$ 59,748	\$ 94,613	\$ _____	\$ 154,361
Operation Expense (Must tie to pages W-3 and S-3)	W-3				
	S-3	\$ 51,210	\$ 94,221	\$ _____	\$ 145,431
Depreciation Expense _____	F-5	24,190	18,781	_____	42,971
CIAC Amortization Expense _____	F-8	0	0	_____	0
Taxes Other Than Income _____	F-7	2,532	3,808	_____	6,340
Income Taxes _____	F-7	_____	_____	_____	_____
Total Operating Expense		\$ 77,932	116,810	_____	\$ 194,742
Net Operating Income (Loss)		\$ (18,184)	\$ (22,197)	\$ _____	\$ (40,381)
Other Income:					
Nonutility Income _____		\$ 0	\$ 0	\$ _____	\$ 0
Interest _____		0	0	_____	0
Other Deductions:					
Miscellaneous Nonutility Expenses Amortization		\$ 0	\$ 0	\$ _____	\$ 0
Interest Expense _____		0	0	_____	0
Net Income (Loss)		\$ (18,184)	\$ (22,197)	\$ _____	\$ (40,381)

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ <u>1,428,191</u>	\$ <u>1,398,429</u>
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>877,411</u>	<u>834,440</u>
Net Utility Plant _____		\$ <u>550,780</u>	\$ <u>563,989</u>
Cash _____			(86)
Customer Accounts Receivable (141) _____			19,423
Other Assets (Specify): _____			-
_____			-
_____			-
Total Assets _____		\$ <u>550,780</u>	\$ <u>583,326</u>
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	<u>(504,933)</u>	<u>(522,306)</u>
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>(504,933)</u>	\$ <u>(522,306)</u>
Long Term Debt (224) _____	F-6	\$ _____	\$ _____
Accounts Payable (231) _____			504,534
Notes Payable (232) _____			-
Customer Deposits (235) _____			-
Accrued Taxes (236) _____		6,340	6,692
Other Liabilities (Specify) _____			
Other Non Current Liabilities _____		1,049,373	594,406

Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	-	-
Total Liabilities and Capital _____		\$ <u>550,780</u>	\$ <u>583,326</u>

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total
Utility Plant in Service -----	\$ <u>655,517</u>	\$ <u>772,674</u>	\$ _____	\$ <u>1,428,191</u>
Construction Work in -----	_____	_____	_____	_____
Other (Specify) _____ _____ _____	_____	_____	_____	_____
Total Utility Plant _____	\$ <u>655,517</u>	\$ <u>772,674</u>	\$ _____	\$ <u>1,428,191</u>

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First of Year _____	\$ <u>382,929</u>	\$ <u>451,511</u>	\$ _____	\$ <u>834,440</u>
<u>Add Credits During Year:</u>				
Accruals charged to depreciation account _____	\$ <u>24,190</u>	\$ <u>18,781</u>	\$ _____	\$ <u>42,971</u>
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ <u>407,119</u>	\$ <u>470,292</u>	\$ _____	\$ <u>877,411</u>
<u>Deduct Debits During Year:</u>				
Book cost of plant retired _____	\$ _____	\$ _____	\$ _____	\$ _____
Cost of removal _____	_____	_____	_____	_____
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ _____	\$ _____	\$ _____	\$ _____
Balance End of Year _____	\$ <u>407,119</u>	\$ <u>470,292</u>	\$ _____	\$ <u>877,411</u>

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	_____	_____
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 _____	\$ _____ -	\$ (464,552)
Changes during the year (Specify):		
Net Income _____	0	(40,381)
_____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____ -	\$ (504,933)

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
Retained Earnings _____	_____	_____
Capital Contributions(Distributions) _____	_____	_____
_____	_____	_____
Balance end of year _____	\$ _____	\$ _____

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
_____	_____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total _____			\$ _____ -

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income: _____	_____	_____	_____	_____
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	_____	_____	_____	_____
Regulatory assessment fee _____	2,532	3,808	_____	6,340
Other (Specify) _____	_____	_____	_____	_____
Payroll Tax _____	_____	_____	_____	_____
Workers Comp _____	_____	_____	_____	_____
Total Taxes	\$ 2,532	\$ 3,808	\$ _____	\$ 6,340

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar 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
Sundstrom & Mindlin Esq.	\$ _____	\$ _____	Professional services
General Utilities	\$ _____	\$ _____	Professional services
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	
_____	\$ _____	\$ _____	

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year (Per SARC)	\$ _____	\$ _____	\$ -
2) Add credits during year _____	\$ _____	\$ _____	\$ -
3) Total _____	_____	_____	-
4) Deduct charges during the 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 _____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
_____	_____	\$ _____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ _____

ACCUMULATED AMORTIZATION OF CIAC (272)

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

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

SCHEDULE "A"

SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$ _____	_____ %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
Total	\$ _____	100.00 %		_____ %

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate: _____ %
Commission Order Number approving AFUDC rate: _____

**** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR ****

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023
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SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

(1) Explain below all adjustments made in Column (e):

**WATER
OPERATING
SECTION**

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

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	Structures 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 _____	43,393	6,660	-	50,053
330	Distribution Reservoirs and Standpipes _____	-	_____	_____	_____
331	Transmission and Distribution Lines _____	84,319	7,132	_____	84,319
333	Services _____	102,608	_____	_____	109,740
334	Meters and Meter Installations _____	26,744	_____	_____	26,744
335	Hydrants _____	-	_____	_____	_____
336	Backflow Prevention Devices _____	128,945	-	_____	128,945
339	Other Plant and Miscellaneous Equipment _____	9,648	_____	_____	9,648
340	Office Furniture and Equipment _____	5,207	_____	_____	5,207
341	Transportation Equipment _____	-	-	_____	-
342	Stores Equipment _____	594	_____	_____	594
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 _____	\$ 641,725	\$ 13,792	\$ -	\$ 655,517

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT
DECEMBER 31, 2023

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (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 and Franchises			2.50%	256		31	287
304	Structures and Improvements		%	3.57%	\$ 16,725	\$	\$ 1491	\$ 18,216
305	Collecting and Impounding Reservoirs		%		-			
306	Lake, River and Other Intakes		%		-			
307	Wells and Springs		%	3.70%	40,364		592	40,956
308	Infiltration Galleries & Tunnels		%		-			
309	Supply Mains		%	3.13%	15,088		0	15,088
310	Power Generating Equipment		%	5.00%	93,609		6206	99,815
311	Pumping Equipment		%	5.00%	938		105	1,043
320	Water Treatment Equipment		%	3.57%	8,592	-	1906	10,498
330	Distribution Reservoirs & Standpipes		%	3.33%	33,063		2808	35,871
331	Trans. & Dist. Mains		%	2.50%	25,848		2833	28,681
333	Services		%	2.50%	25,612		669	26,281
334	Meter & Meter Installations		%	5.00%	113,314		6447	119,761
335	Hydrants		%	5.00%	8,318		482	8,800
336	Backflow Prevention Devices		%		-			
339	Other Plant and Miscellaneous Equipment		%	10.00%	855		521	1,376
340	Office Furniture and Equipment		%		-			
341	Transportation Equipment		%	16.67%	347		99	446
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				\$ 382,929	\$ -	\$ 24,190	\$ 407,119 *

* This amount should tie to Sheet F-5.

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

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	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	
630	Contractual Services:	
	Billing	
	Professional (Contract Ops & Annual Report/Legal)	37,414
	Testing	
	Other (Repair and Maintenance/Annual Drinking Water)	9,157
640	Rents	
650	Transportation Expense	
655	Insurance Expense	
665	Regulatory Commission Expenses	
670	Bad Debt Expense	
675	Miscellaneous Expenses	1,203
	Total Water Operation And Maintenance Expense	\$ 51,210 *

* 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	388	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 Other (Specify)	T				
			Total	388	388

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT
DECEMBER 31, 2023

PUMPING AND PURCHASED WATER STATISTICS

(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		1,839		1,839	1,308
February		1,817		1,817	1,403
March		2,299		2,299	1,386
April		2,522		2,522	1,152
May		2,198		2,198	2,233
June		1,883		1,883	1,538
July		2,015		2,015	1,493
August		2,267		2,267	1,253
September		2,158		2,158	1,217
October		2,001		2,001	1,397
November		2,241		2,241	1,361
December		2,053		2,053	1,222
Total for Year	-	25,293	-	25,293	16,963

If water is purchased for resale, indicate the following:

Vendor _____
Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

MAINS (FEET)

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
PVC	6 inch	6,960	None	None	6,960
PVC	4 inch	5,110	None	None	5,110
PVC	2 inch	2,120	None	None	2,120

UTILITY NAME:

GCP Plantation Landings, LLC

YEAR OF REPORT

DECEMBER 31,

2023

WELLS AND WELL PUMPS

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	1990	_____	_____	_____
Types of Well Construction and Casing _____	Steel	_____	_____	_____
_____	_____	_____	_____	_____
Depth of Wells _____	522	_____	_____	_____
Diameters of Wells _____	12-inch	_____	_____	_____
Pump - GPM _____	_____	_____	_____	_____
Motor - HP _____	_____	_____	_____	_____
Motor Type * _____	_____	_____	_____	_____
Yields of Wells in GPD _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____
* Submersible, centrifugal, etc.				

RESERVOIRS

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

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Rated Horsepower _____	_____	_____	_____	_____
Pumps				
Manufacturer _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Capacity in GPM _____	_____	_____	_____	_____
Average Number of Hours Operated Per Day _____	_____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____	_____

UTILITY NAME:

GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31 ###

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)			
Permitted Gals. per day_____	_____	_____	_____
Type of Source_____	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type_____	_____	_____	_____
Make_____	_____	_____	_____
Permitted Capacity (GPD)_____	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_____	_____	_____	_____
Reverse Osmosis_____	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_____	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._____	_____	_____	_____
Gravity GPD/Sq.Ft._____	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_____	_____	_____	_____
Ozone_____	_____	_____	_____
Other_____	_____	_____	_____
Auxiliary Power_____	generator	_____	_____

UTILITY NAME GCP Plantation Landings, LLCYEAR OF REPORT
DECEMBER 31, 2023

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * the system can efficiently serve. 388
2. Maximum number of ERC's * which can be served. 388
3. Present system connection capacity (in ERCs *) using existing lines. 388
4. Future connection capacity (in ERCs *) upon service area buildout. -
5. Estimated annual increase in ERCs *. None
6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? Yes service by Polk County Fire Dept.
7. Attach a description of the fire fighting facilities. Fire Hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of thi:

9. When did the company last file a capacity analysis report with the DEP? July 2013
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 the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 653100000
12. Water Management District Consumptive Use Permit # 20008753.01
- a. Is the system in compliance with the requirements of the CUP? Yes
- b. If not, what are the utility's plans to gain compliance? _____

* 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 are available use:

ERC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day).

WASTEWATER OPERATING SECTION

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT	
DECEMBER 31,	2023

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization and Franchises	\$ 1,414		\$	\$ 1,414
352	Franchises				
353	Land and Land Rights	78,192			78,192
354	Structures and Improvements	242,727			242,727
355	Power Generation Equipment	-	-		-
360	Collection Sewers - Force	21,650			21,650
361	Collection Sewers - Gravity	117,470	-		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	89,101	15,970		105,071
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 Wastewater Plant	\$ 756,704	\$ 15,970	\$ -	\$ 772,674 *

* This amount should tie to sheet F-5.

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT	
DECEMBER 31,	2023

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (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 and Franchises		%	2.50%	280		35	315
354	Structures and Improvements		%	3.70%	\$ 80,434	\$	\$ 8,981	\$ 89,415
355	Power Generation Equipment		%		-		-	-
360	Collection Sewers - Force		%	3.70%	21,650			21,650
361	Collection Sewers - Gravity		%	2.50%	117,470		2,937	120,407
362	Special Collecting Structures		%		-			-
363	Services to Customers		%	2.90%	29,050		-	29,050
364	Flow Measuring Devices		%	20.00%	5,779		-	5,779
365	Flow Measuring Installations		%		-			-
370	Receiving Wells		%	4.00%	1,390		397	1,787
371	Pumping Equipment		%	5.60%	160,794		-	160,794
380	Treatment and Disposal Equipment		%	5.60%	34,317		6,331	40,648
381	Plant Sewers		%		-			-
382	Outfall Sewer Lines		%		-			-
389	Other Plant and Miscellaneous Equipment		%		-			-
390	Office Furniture and Equipment		%		-		-	-
391	Transportation Equipment		%	16.70%	347		99	446
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				\$ 451,511	\$ -	\$ 18,781	\$ 470,292 *

* This amount should tie to Sheet F-5.

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

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_____	_____
715	Purchased Power_____	-
716	Fuel for Power Production_____	_____
718	Chemicals_____	_____
720	Materials and Supplies_____	-
730	Contractual Services:	
	Billing_____	_____
	Professional (Contract Ops & Annual Report/Legal)_____	49,667
	Testing_____	_____
	Other (Repair and Maintenance)_____	39,968
740	Rents_____	-
750	Transportation Expense_____	_____
755	Insurance Expense_____	_____
765	Regulatory Commission Expenses (Amortized Rate Case Expense)_____	_____
770	Bad Debt Expense_____	-
775	Miscellaneous Expenses_____	1,150
	Total Wastewater Operation And Maintenance Expense_____	\$ 94,221 *

* 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					
All meter sizes	D	1.0	388	388	388
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 Other (Specify) 4-Inch	T				
Total			<u>388</u>	<u>388</u>	<u>388</u>

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

PUMPING EQUIPMENT

Lift Station Number _____	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	_____	_____
Make or Type and nameplate data on pump _____	<u>5hp</u>	<u>2hp</u>	<u>2hp</u>	<u>2 hp Goulds</u>	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____
Rated capacity _____	_____	_____	_____	_____	_____	_____
Size _____	<u>3inch</u>	<u>4inch</u>	<u>3inch</u>	_____	_____	_____
Power:						
Electric _____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS

	Collecting Mains				Force Mains			
Size (inches) _____	_____	<u>8"</u>	_____	_____	<u>4"</u>	_____	_____	_____
Type of main _____	_____	<u>PVC</u>	_____	_____	<u>PVC</u>	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	_____	<u>12660</u>	_____	_____	<u>2980</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	_____	<u>12660</u>	_____	_____	<u>2980</u>	_____	_____	_____

MANHOLES

Size (inches) _____	<u>48"</u>	_____	_____	_____
Type of Manhole _____	<u>concrete</u>	_____	_____	_____
Number of Manholes:				
Beginning of year _____	<u>50</u>	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of Year _____	<u>50</u>	_____	_____	_____

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT
DECEMBER 31, 2023

TREATMENT PLANT

Manufacturer _____	_____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Permitted Capacity _____	.80 MGD	_____	_____
Average Daily Flow _____	27,093	_____	_____
Method of Effluent Disposal _____	Perc Ponds	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	9,889,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	_____	_____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____	_____
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 _____	889,000	_____	Same as treated
February _____	799,000	_____	Same as treated
March _____	875,000	_____	Same as treated
April _____	784,000	_____	Same as treated
May _____	727,000	_____	Same as treated
June _____	960,000	_____	Same as treated
July _____	708,000	_____	Same as treated
August _____	778,000	_____	Same as treated
September _____	997,000	_____	Same as treated
October _____	742,000	_____	Same as treated
November _____	859,000	_____	Same as treated
December _____	771,000	_____	Same as treated
Total for year _____	9,889,000	_____	_____

If Wastewater Treatment is purchased, indicate the vendor: _____
 Amounts shown in thousands of gallons _____

UTILITY NAME: GCP Plantation Landings, LLC

YEAR OF REPORT DECEMBER 31, 2023

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.

- | | |
|--|-----|
| 1. Present number of ERCs* now being served. | 388 |
| 2. Maximum number of ERCs* which can be served. | 388 |
| 3. Present system connection capacity (in ERCs*) using existing lines. | 388 |
| 4. Future connection capacity (in ERCs*) upon service area buildout. | 388 |
| 5. Estimated annual increase in ERCs*. | 0 |

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Yes

If so, when? v July 2013

9. Has the utility been required by the DEP or water management district to implement reuse? No

If so, what are the utility's plans to comply with this requirement? _____

10. When did the company last file a capacity analysis report with the DEP?

11. 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 the DEP rules.
- b. Have these plans been approved by DEP? _____
- c. When will construction begin? _____
- d. Attach plans for funding the required upgrading.
- e. Is this system under any Consent Order with DEP? _____

12. Department of Environmental Protection ID # FLA013033

* 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 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, 2023

CERTIFICATION OF ANNUAL REPORT

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

- | | | | |
|--|--------------------------------|----|--|
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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.	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____ *
				(signature of chief executive officer of the utility)
1.	2.	3.	4.	
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	_____ *
				(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.