

CLASS "C"

WATER and/or WASTEWATER UTILITIES

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

ANNUAL REPORT

WS983-23-AR

Gibson Place Utility Company, LLC

EXACT LEGAL NAME OF RESPONDENT

677-W / 577-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 preceding year ending December 31.

Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION - this account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement or construction costs of the utilities property, facilities, or equipment used to provide services to the public. (Section 367.021 (3), Florida Statutes)

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

DEPRECIATION - The loss of service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER)- (Rule 25-30.515 (8), Florida Administrative Code)
(a) 350 gallons per day
(b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
(c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER)- Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to, the cost of operation, maintenance, depreciation and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

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

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

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

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FINANCIAL SECTION

REPORT OF

Gibson Place Utility Company, LLC
(Exact name of utility)

3619 Kiessel Road The Villages, FL 32163 Mailing Address	3619 Kiessel Road The Villages, FL 32163 Street Address	Sumter County
Telephone Number (352) 753-6270	Date Utility First Organized	07/22/20
Fax Number (352) 753-6293	E-mail Address: Treva.Mesias@thevillages.com	
Sunshine State One-Call of Florida, Inc. Member No.	GPU2411	

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

Location where books and records are located: The Villages of Lake-Sumter Accounting Office
3619 Kiessel Road, The Villages, FL 32163 352-753-6270

Names of subdivisions where service is provided: Middleton and The Villages of Eastport (District 15)

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Treva Mesias	Assistant Controller	Same as above	
Person who prepared this report: Jones & Company LLC	CPAs	161 W. Main Street Lancaster, OH 43130	
Officers and Managers: Robert L. Chandler, IV	VDC Manager	Same as above	None

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
Tracy Morse Irrevocable Trust	10%	same as above	None
Jennifer Morse Irrev Trust	10%	"	None
Mark G Morse Irrev Trust	10%	"	None
Tracy Morse Family Trust	4.977%	"	None
Jennifer L Parr Family Trust	4.977%	"	None
Mark G Morse Family Trust	4.976%	"	None

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _____					\$ -
Commercial _____		64,520	126,537		191,057
Industrial _____					-
Multiple Family _____					-
Guarenteed Revenues _____					-
Other (Specify) _____					-
Total Gross Revenue _____		64,520	126,537	N/A	191,057
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	349,319	232,888		582,207
Depreciation Expense _____	F-5	453,954	1,035,030		1,488,984
CIAC Amortization Expense _____	F-8	(1,126)	(1,708)		(2,834)
Taxes Other Than Income _____	F-7	30,655	11,923	-	42,578
Income Taxes _____	F-7	-	-		-
Total Operating Expenses _____		832,802	1,278,133		2,110,935
Net Operating Income (Loss)		(768,282)	(1,151,596)	-	(1,919,878)
Other Income:					
Nonutility Income _____		3,301	3,301		6,602
Interest Income _____		-	-		-
_____					-
Other Deductions:					
Miscellaneous Nonutility Expenses _____					-
Interest Expense _____		1,212,886	1,212,885		2,425,771
AFUDC _____		-	-		-
_____					-
_____					-
Net Income (Loss)		\$ (1,977,867)	\$ (2,361,180)	N/A	\$ (4,339,047)

COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
ASSETS:			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 123,880,336	\$ -
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(1,488,984)	
Net Utility Plant _____		122,391,352	-
Cash _____		2,851,380	
Customer Accounts Receivable (141) _____		210,938	
Other Assets (Specify):			
Prepaid Insurance		739	-
		-	-
Total Assets _____		\$ 125,454,409	\$ -
LIABILITIES AND CAPITAL:			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			
Retained Earnings (215) _____	F-6	-	
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6	(6,439,791)	-
Total Capital _____		(6,439,791)	-
Long Term Debt (224) _____	F-6		
Accounts Payable (231) (Associated Company) _____		21,293	
Notes Payable (232) _____		123,922,825	
Customer Deposits (235) _____			
Accrued Taxes (236) _____		64	
Other Liabilities (Specify):			
Accrued Interest		3,193,033	-
		-	-
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8	4,756,985	-
Total Liabilities and Capital _____		\$ 125,454,409	

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 26,394,892	\$ 59,768,767	N/A	\$ 86,163,659
Construction Work In Progress (105) _____	37,716,677			37,716,677
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 64,111,569	\$ 59,768,767	N/A	\$ 123,880,336

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ -	N/A	N/A	\$ -
Add Credits During Year:				
Accruals charged to depreciation account _____	453,954	1,035,030		1,488,984
Salvage _____	-	-		-
Other credits (specify) _____	-	-		-
Rounding _____	-	-		-
Total credits _____	453,954	1,035,030		1,488,984
Deduct Debits During Year:				
Book cost of plant retired _____	-	-		-
Cost of removal _____	-			-
Other debits (specify) _____		-		-
Total debits _____	-	-		-
Balance End of Year _____	\$ 453,954	\$ 1,035,030		\$ 1,488,984

UTILITY NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT
December 31, 2023

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share _____	N/A	N/A
Shares authorized _____		
Shares issued and outstanding _____		
Total par value of stock issued _____		
Dividends declared per share for year _____		

RETAINED EARNINGS (215)

	Appropriated	Un-Appropriated
Balance first of year _____	N/A	\$ -
Charges during the year (specify):		
Current Year Income _____	-	-

Balance end of year _____	\$	

PROPRIETARY CAPITAL (218)

	Proprietor or Partner	Partner
Balance first of year _____	\$ (2,100,745)	N/A
Charges during the year (specify):		
Current Year Loss _____	(4,339,046)	-

Balance end of year _____	\$ (6,439,791)	

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

TAX 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 _____	26,630	11,898		38,528
Regulatory assessment fee _____	25	25		50
Other (Specify): _____	4,000	-		4,000
Total Tax Expense _____	\$ 30,655	\$ 11,923		\$ 42,578

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
Sunshine State One Call	\$ 489	\$ 488	Contract Services
Jacob's Engineering Group	183,438	183,438	Contract Services
M&S Air Conditioning	393	392	Maintenance
Vikus Water	6,726	6,727	Professional Services
Core & Main LP	14,724	14,725	Supplies
Hawkins Inc	38,841	38,841	Supplies

UTILITY NAME: Gibson Place Utility Company, 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 _____	\$ -	\$ -	N/A
2. Add credits during year:			
	1,577,246	3,182,573	4,759,819
3. Total _____	1,577,246	3,182,573	4,759,819
4. Deduct charges during year _____	-	-	-
5. Balance end of year _____	1,577,246	3,182,573	4,759,819
6. Less Accumulated Amortization _____	(1,126)	(1,708)	(2,834)
7. Net CIAC _____	\$ 1,576,120	\$ 3,180,865	\$ 4,756,985

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	
Residential Connections	0	571	-
Commercial Connections	23	Varies by Size	8,942
Capacity Fees - Commercial	55	Varies by Size	1,084,108
Capacity Fees - Residential	296	4,455	333,888
Main Extension Fees - Comm	23	Varies by Size	150,308
Total Credits During Year (Must agree with line # 2 above) _____			\$ 1,577,246
			\$ 3,182,573

ACCUMULATED AMORTIZATION OF CIAC

	Water	Wastewater	Total
Balance First of Year _____	N/A	N/A	\$ -
Add Debits During Year: _____	1,126	1,708	2,834
	-	-	
Deduct Credits During Year: _____	-	-	
Balance End of Year (Must agree with line #6 above) _____	\$ 1,126	\$ 1,708	\$ 2,834

**WATER
OPERATION
SECTION**

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization_____	\$ -	\$ -	\$ -	\$ -
302	Franchises_____	-		-	-
303	Land and Land Rights_____	-	163,619	-	163,619
304	Structure and Improvements_____	-	19,739,270	-	19,739,270
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	-	-	-	-
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	-	-	-	-
310	Power Generation Equipment_____	-	-	-	-
311	Pumping Equipment_____	-	-	-	-
320	Water Treatment Equipment_____	-	-	-	-
330	Distribution Reservoirs and Standpipes_____	-	-	-	-
331	Transmission and Distribution Mains_____	-	5,564,944	-	5,564,944
333	Services_____	-	-	-	-
334	Meters and Meter Installations_____	-	213,452	-	213,452
335	Hydrants_____	-	713,607	-	713,607
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipr_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ -	\$ 26,394,892	\$ -	\$ 26,394,892

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.	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)(1)	Accum. Depr. Balance End of year (f-g+h=i) (i)
301	Organization	40	%	2.50	\$ -	\$ -	\$ -	\$ -
302	Franchises	-	%	-	-	-	-	-
304	Structure and Improvements	32	%	3.13	-	-	384,140	384,140
305	Collecting and Impounding Reservoirs	-	%	-	-	-	-	-
306	Lake, River and Other Intakes	-	%	-	-	-	-	-
307	Wells and Springs	30	%	3.33	-	-	-	-
308	Infiltration Galleries and Tunnels	-	%	-	-	-	-	-
309	Supply Mains	-	%	-	-	-	-	-
310	Power Generation Equipment	20	%	5.00	-	-	-	-
311	Pumping Equipment	20	%	5.00	-	-	-	-
320	Water Treatment Equipment	22	%	4.55	-	-	-	-
330	Distribution Reservoirs and Standpipes	37	%	-	-	-	-	-
331	Transmission and Distribution Mains	43	%	2.63	-	-	60,718	60,718
333	Services	40	%	2.50	-	-	-	-
334	Meters and Meter Installations	20	%	5.00	-	-	3,251	3,251
335	Hydrants	45	%	2.22	-	-	5,845	5,845
339	Other Plant and Miscellaneous Equipment	18	%	5.56	-	-	-	-
340	Office Furniture and Equipment	-	%	-	-	-	-	-
341	Transportation Equipment	5	%	20.00	-	-	-	-
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				\$ -	\$ -	\$ 453,954	\$ 453,954

* This amount should tie to Sheet F-5

Note: (1) Rounding

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	_____
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	_____
604	Employee Pensions and Benefits _____	_____
610	Purchased Water _____	_____
615	Purchased Power _____	47,151
616	Fuel for Power Production _____	_____
618	Chemicals _____	_____
620	Materials and Supplies _____	98,579
630	Contractual Services:	
	Billing _____	_____
	Operator and Management _____	79,463
	Testing _____	_____
	Other _____	122,970
640	Rents _____	_____
650	Transportation Expense _____	_____
655	Insurance Expense _____	556
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	_____
670	Bad Debt Expense _____	_____
675	Miscellaneous Expenses _____	600
	Total Water Operation and Maintenance Expense _____	\$ 349,319 *

* 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	-	-	-
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
General Service					
5/8"	D	1.0	-	6	6
3/4"	D	1.5	-	-	-
1"	D	2.5	_____	1	1
1 1/2"	D,T	5.0	_____	-	-
2"	D,C,T	8.0	-	1	1
3"	D	15.0	_____	-	-
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers	_____	1.0	_____	1	1
Other (Specify):	_____	_____	_____	_____	_____
** D = Displacement C = Compound T = Turbine			Total	-	9

UTILITY NAME: Gibson Place Utility Company, LLC
 SYSTEM NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT
 December 31, 2023

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	-	9,219	5,781	3,438	3,354
February	-	20,558	16,492	4,066	3,880
March	-	16,091	12,438	3,653	3,416
April	-	9,985	6,855	3,130	3,025
May	-	9,688	7,204	2,484	2,260
June	83	25,572	25,564	91	89
July	540	33,139	33,335	344	258
August	682	38,505	38,670	517	423
September	17	21,723	20,916	824	718
October	-	16,026	14,895	1,131	896
November	-	15,358	14,000	1,358	1,355
December	-	20,241	18,857	1,384	1,133
Total for year	1,322	236,105	215,007	22,420	20,807

If water is purchased for resale, indicate the following:

Vendor Wildwood Utility Department District - South Sumter Utility
 Point of Delivery Interconnects between GPU and SSU

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

utilities below: Wildwood Utility Dependent District - South Sumter Utility and Middleton Utility Company, LLC

Loss Accounted water loss includes construction use, large main line flushing, dust control, system wide flushing,

Expl Middleton school and downtown construction, and eastport construction

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"	-	5,974	-	5,974
PVC	4"	-	754	-	754
PVC	6"	-	40,367	-	40,367
PVC	8"	-	78,632	-	78,632
PVC	10"	-	-	-	-
PVC	12"	-	93,971	-	93,971
PVC	16"	-	52,752	-	52,752
PVC	20"	-	17	-	17

UTILITY NAME: Gibson Place Utility Company, LLC
 SYSTEM NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT
 December 31, 2023

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	GPU-1 2021	GPU-2 2021	GPU-3 2022	GPU-4 2022
Types of Well Construction and Casing _____	Rotary Steel	Rotary Steel	Rotary Steel	Rotary Steel
Depth of Wells _____	900 ft	730 ft	1010 ft	960 ft
Diameters of Wells _____	16"	16"	16"	16"
Pump - GPM _____	2000	2000	2000	2000
Motor - HP _____	50	50	50	50
Motor Type * _____	Vertical Turbine	Vertical Turbine	Vertical Turbine	Vertical Turbine
Yeilds of Wells in GPD _____	2,495,000	2,495,000	2,495,000	2,495,000
Auxillary Power _____	Yes	Yes	Yes	Yes
* Submersable, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) _____	Concrete	Concrete		
Capacity of Tank _____	1 mg	1 mg		
Ground of Elevated _____	Ground	Ground		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>MOTORS</u>				
Manufacturer _____	HSP-1 WTP 1 U.S Motor	HSP-2 WTP 1 U.S Motor	HSP-3 WTP 1 U.S Motor	HSP-4 WTP 1 U.S Motor
Type _____	Vertical Cenrifugal	Vertical Cenrifugal	Vertical Cenrifugal	Vertical Cenrifugal
Rated Horsepower _____	125	125	125	125
<u>PUMPS</u>				
Manufacturer _____	Flowserve	Flowserve	Flowserve	Flowserve
Type _____	Vertical Turbine	Vertical Turbine	Vertical Turbine	Vertical Turbine
Capacity in GPM _____	2000	2000	2000	2000
Average Number of Hours Operated Per Day _____	.119 hours	.184 hours	.173 hours	.128 hours
Auxiliary Power _____	Yes	Yes	Yes	Yes

UTILITY NAME: Gibson Place Utility Company, LLC
 SYSTEM NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT
 December 31, 2023

WELLS AND WELL PUMPS
 (If Available)

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-	-	-	-
Types of Well Construction and Casing _____	-	-	-	-

Depth of Wells _____	-	-	-	-
Diameters of Wells _____	-	-	-	-
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) _____	-	-		
Capacity of Tank _____	-	-		
Ground of Elevated _____	-	-		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>MOTORS</u>				
Manufacturer _____	HSP-5 (Jockey) U.S. Motor	HSP-1 - WTP 2 U.S. Motor	HSP-2 - WTP 2 U.S. Motor	HSP-3 - WTP 2 U.S. Motor
Type _____	Vert Centrifugal	Vert Centrifugal	Vert Centrifugal	Vert Centrifugal
Rated Horsepower _____	40	125	125	125
<u>PUMPS</u>				
Manufacturer _____	Flowserve	Flowserve	Flowserve	Flowserve
Type _____	Vertical Turbine	Vertical Turbine	Vertical Turbine	Vertical Turbine
Capacity in GPM _____	500	2000	2000	2000
Average Number of Hours Operated Per Day _____	3.15 hours	.109 hours	.096 hours	.082 hours
Auxiliary Power _____	Yes	Yes	Yes	Yes

UTILITY NAME: Gibson Place Utility Company, LLC
 SYSTEM NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT December 31, 2023
--

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

(a)	(b)	(c)	(d)	(e)
Year Constructed _____	-	-	-	-
Types of Well Construction and Casing _____	-	-	-	-
Depth of Wells _____	-	-	-	-
Diameters of Wells _____	-	-	-	-
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) _____	-	-		
Capacity of Tank _____	-	-		
Ground of Elevated _____	-	-		

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
<u>MOTORS</u>				
Manufacturer _____	HSP-4 - WTP 2 U.S. Motor	HSP-5 (Jockey) U.S. Motor	-	-
Type _____	Vert Centrifugal	Vert Centrifugal	-	-
Rated Horsepower _____	125	40	-	-
(a)	(b)	(c)	(d)	(e)
<u>PUMPS</u>				
Manufacturer _____	Flowserve	Flowserve	-	-
Type _____	Vertical Turbine	Vertical Turbine	-	-
Capacity in GPM _____	2000	500	-	-
Average Number of Hours Operated Per Day _____	.085 hours	8.43 hours	-	-
Auxiliary Power _____	Yes	Yes	-	-

UTILITY NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT December 31, 2023
--

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water, etc):			
Gallons per day of source _____	4,000,000	-	
Type of source _____	Groundwater		

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:			
Type _____	Conventional GW Treatment (WTP 1)	Conventional GW Treatment (WTP 2)	
Make _____	N/A	N/A	
Permitted Capacity (GPD)	4,990,000	4,990,000	
High service pumping			
Gallons per minute _____ See Page W-5 _____	8,500	8,500	
Reverse Osmosis _____	N/A	N/A	
Lime treatment			
Unit Rating _____	N/A	N/A	
Filtration			
Pressure Sq. Ft. _____	N/A	N/A	
Gravity GPD/Sq. Ft. _____			
Disinfection			
Chlorinator _____	Yes	Yes	
Ozone _____			
Other _____			
Auxiliary Power _____	Yes	Yes	

UTILITY NAME: Gibson Place Utility Company, LLC
SYSTEM NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT
December 31, 2023

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>43,744</u>
2.	Maximum number of ERC's * which can be served	<u>43,744</u>
3.	Present system connection capacity (in ERC's *) using existing lines	<u>2,765</u>
4.	Future connection capacity (in ERC's *) upon service area buildout	<u>43,744</u>
5.	Estimated annual increase in ERC's*	<u>Unknown</u>
6.	Is the utility required to have fire flow capacity?	<u>Yes</u>
	If so, how much capacity is required?	<u>Residential: 1500 gpm for 2 hours @ 20 psi minimum</u> <u>Commercial: 2500 gpm for 2 hours @ 20 psi minimum</u>
7.	Attach a description of the fire fighting facilities.	<u>Fire hydrants installed at a maximum spacing of 800 ft, following roadway center lines.</u>
8.	Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>Continuing expansion of the system with development.</u>
9.	When did the company last file a capacity analysis report with the DEP?	<u>N/A</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></u>
	c.	When will construction begin? <u></u>
	d.	Attach plans for funding the required upgrading.
	e.	Is this system under any Consent Order with DEP? <u></u>
11.	Department of Environmental Protection ID #	<u>3600015</u>
12.	Water Management District Consumptive Use Permit #	<u>2002091</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></u>

* An ERC is determined based on one of the following methods:
(a) if actual flow data are available from the preceding 12 months:
Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
(b) If no historical flow data available are available for use:
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER
OPERATION
SECTION**

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351	Organization _____	\$ -	\$ -	\$ -	\$ -
352	Franchises _____	-	-	-	-
353	Land and Land Rights _____	-	1,870,486	-	1,870,486
354	Structure and Improvements _____	-	53,926,868	-	53,926,868
355	Power Generation Equipment _____	-	-	-	-
360	Collection Sewers - Force _____	-	2,216,075	-	2,216,075
361	Collection Sewers - Gravity _____	-	1,671,593	-	1,671,593
362	Special Collecting Structures _____	-	-	-	-
363	Services to Customers _____	-	83,745	-	83,745
364	Flow Measuring Devices _____	-	-	-	-
365	Flow Measuring Installations _____	-	-	-	-
370	Receiving Wells _____	-	-	-	-
371	Pumping Equipment _____	-	-	-	-
380	Treatment and Disposal Equipment _____	-	-	-	-
381	Plant Sewers _____	-	-	-	-
382	Outfall Sewer Lines _____	-	-	-	-
389	Other Plant and Miscellaneous Equipment _____	-	-	-	-
390	Office Furniture and Equipment _____	-	-	-	-
391	Transportation Equipment _____	-	-	-	-
392	Stores Equipment _____	-	-	-	-
393	Tools, Shop and Garage Equipment _____	-	-	-	-
394	Laboratory Equipment _____	-	-	-	-
395	Power Operated Equipment _____	-	-	-	-
396	Communication Equipment _____	-	-	-	-
397	Miscellaneous Equipment _____	-	-	-	-
398	Other Tangible Plant _____	-	-	-	-
	Total Sewer Plant _____	\$ -	\$ 59,768,767	\$ -	\$ 59,768,767

* 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 %	-	-	-	-
352	Franchises	-	-	%	-	-	-	-
354	Structure and Improvements	32	-	3.10 %	-	-	983,042	983,042
355	Power Generation Equipment	20	-	5.00 %	-	-	-	-
360	Collection Sewers - Force	30	-	3.30 %	-	-	39,113	39,113
361	Collection Sewers - Gravity	45	-	2.20 %	-	-	12,592	12,592
362	Special Collecting Structures (Lift Stations)	-	-	%	-	-	-	-
363	Services to Customers	38	-	2.60 %	-	-	283	283
364	Flow Measuring Devices	5	-	20.00 %	-	-	-	-
365	Flow Measuring Installations	-	-	%	-	-	-	-
370	Receiving Wells (Lift Stations)	28	-	3.60 %	-	-	-	-
371	Pumping Equipment	18	-	5.60 %	-	-	-	-
380	Treatment and Disposal Equipment	18	-	5.60 %	-	-	-	-
381	Plant Sewers	35	-	2.90 %	-	-	-	-
382	Outfall Sewer Lines	-	-	%	-	-	-	-
389	Other Plant and Miscellaneous Equipment	-	-	%	-	-	-	-
390	Office Furniture and Equipment	-	-	%	-	-	-	-
391	Transportation Equipment	-	-	%	-	-	-	-
392	Stores Equipment	-	-	%	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	%	-	-	-	-
394	Laboratory Equipment	-	-	%	-	-	-	-
395	Power Operated Equipment	-	-	%	-	-	-	-
396	Communication Equipment	-	-	%	-	-	-	-
397	Miscellaneous Equipment	-	-	%	-	-	-	-
398	Other Tangible Plant	10	-	10.00 %	-	-	-	-
	Totals						1,035,030	1,035,030

* This amount should tie to Sheet F-5

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
704	Employee Pensions and Benefits _____	
710	Purchased Wastewater Treatment _____	
711	Sludge Removal Expense _____	
715	Purchased Power _____	28,551
716	Fule for Power Production _____	
718	Chemicals _____	
720	Materials and Supplies _____	8,552
730	Contractual Services:	
	Operator and Management _____	78,770
	Testing _____	
	Other _____	116,329
740	Rents _____	
750	Transportation Expense _____	
755	Insurance Expense _____	84
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
770	Bad Debt Expense _____	
775	Miscellaneous Expenses _____	602
	Total Wastewater Operation and Maintenance Expense _____	\$ 232,888 *

* 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	-	-	-
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0	-	3	3
3/4"	D	1.5	-	-	-
1"	D	2.5		1	1
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		1	1
Other (Specify):					
** D = Displacement C = Compound T = Turbine			Total	-	5

PUMPING EQUIPMENT

	GPU 2	GPU 5	GPU 6	GPU 20			
Lift station number _____							
Make or type and nameplate data of pump _____	Hydromatic S4K1500 M3-4	Hydromatic H4H1500 M4-4	Hydromatic S4HRC1500 M4-2	Hydromatic S4M1000 M3-4			
Year installed _____	2023	2023	2023	2023			
Rated capacity (GPM) _____	125	155	191	141			
Size (HP) _____	4"	4"	4"	3"			
Power: _____	15 HP	15 HP	15HP	10HP			
Electric _____	230/3/60	460/3/60	460/3/60	230/6/60			
Mechanical _____							
Nameplate data of motor _____							

SERVICE CONNECTIONS

	4	6					
Size (inches) _____	4	6					
Type (PVC, VCP, etc) _____	PVC	PVC					
Average length _____	30 ft	30ft					
Number of active service connections _____							
Beginning of year _____	0	0					
Added during year _____	855	1916					
Retired during year _____	0	0					
End of year _____	855	1916					
Give full particulars concerning inactive connections _____							

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains		Force Mains					
	4"	6"	2"	4"	6"	8"	10"	12"
Size (inches) _____	4"	6"	2"	4"	6"	8"	10"	12"
Type of main _____	PVC	PVC	PVC	PVC	PVC	PVC	PVC	PVC
Length of main (nearest foot): _____								
Beginning of year _____	0	0	0	0	0	0	0	0
Added during year _____	0	113,060	587	14,977	9,549	15,512	6,670	2,361
Retired during year _____	0	0	0	0	0	0	0	0
End of year _____	0	113,060	587	14,977	9,549	15,512	6,670	2,361

MANHOLES:

Size _____				
Type _____				
Number: _____				
Beginning of year _____	0			
Added during year _____	982			
Retired during year _____	0			
End of year _____	982			

PUMPING EQUIPMENT

Lift station number _____	_____	_____	_____	_____	_____	_____	_____
Make or type and nameplate data of pump _____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
Year installed _____	_____	_____	_____	_____	_____	_____	_____
Rated capacity (GPM) _____	_____	_____	_____	_____	_____	_____	_____
Size (HP) _____	_____	_____	_____	_____	_____	_____	_____
Power:	_____	_____	_____	_____	_____	_____	_____
Electric _____	_____	_____	_____	_____	_____	_____	_____
Mechanical _____	_____	_____	_____	_____	_____	_____	_____
Nameplate data of motor _____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

SERVICE CONNECTIONS

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

COLLECTING AND FORCE MAINS AND MANHOLES

	Collecting Mains		Force Mains			
	8"	10"	16"	20"	_____	_____
Size (inches) _____	8"	10"	16"	20"	_____	_____
Type of main _____	PVC	PVC	PVC	PVC	_____	_____
Length of main (nearest foot):						
Beginning of year _____	0	0	0	0	_____	_____
Added during year _____	201,229	1,064	9,524	4,720	_____	_____
Retired during year _____	0	0	0	0	_____	_____
End of year _____	201,229	1,064	9,524	4,720	_____	_____

MANHOLES:

Size _____	_____	_____	_____	_____
Type _____	_____	_____	_____	_____
Number:				
Beginning of year _____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____
End of year _____	_____	_____	_____	_____

UTILITY NAME: Gibson Place Utility Company, LLC

YEAR OF REPORT December 31, 2023
--

TREATMENT PLANT

Manufacturer _____	OVIVO	_____	_____
Type _____	Oxidation Ditch	_____	_____
"Steel" or "Concrete" _____	Concrete	_____	_____
Total Capacity _____	2.0 MGD	_____	_____
Average Daily Flow _____	.030 MGC	_____	_____
Effluent Disposal _____	2023 Disposal on RIBs	_____	_____
Total Gallons of Wastewater Treated _____	future disposal public reuse 2,805,000	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	N/A	_____	_____	_____	_____	_____
Capacity _____ (V) _____	_____	_____	_____	_____	_____	_____
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 _____	0	None	0
February _____	0	_____	0
March _____	0	_____	0
April _____	0	_____	0
May _____	0	_____	0
June _____	0	_____	0
July _____	0	_____	0
August _____	0	_____	0
September _____	0	_____	0
October _____	1085000	0	1085000
November _____	793000	0	793000
December _____	927000	0	927000
Total for year _____	2,805,000	0	2,805,000

If Wastewater Treatment is purchased, indicate the vendor:

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve. 199

2. Maximum number of ERC's * which can be served. 24,691

3. Present system connection capacity (in ERC's *) using existing lines. 2,765

4. Future system connection capacity (in ERC's *) upon service area buildout. 49,383

5. Estimated annual increase in ERC's * . Unknown

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system. _____
 Continuing expansion of the system with development

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. 2023 - N/A; Reuse will begin 2024

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____
Reuse will begin in 2024 once flows exceed FDEP reuse requirements

9. Has the utility been required by the DEP or water management district to implement reuse? Yes

If so, what are the utility's plans to comply with the DEP? Reuse will be used by residential, commercial
golf course customers for irrigation.

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

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? N/A
- c. When will co N/A
- d. Attach plans for funding the required upgrading. N/A
- e. Is this system under any Consent Order of the DEP? N/A

11. Department of Environmental Protection ID # FLAB07202

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:
 $ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$

CERTIFICATION OF ANNUAL REPORT

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

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

ITEMS CERTIFIED			
1.	2.	3.	4.
()	()	()	()

(signature of chief executive officer of the utility) *

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



(signature of chief financial officer of the utility) *

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

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

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

Company:

Gibson Place Utility Company, LLC

For the Year Ended December 31, 2023

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ -	\$ -	\$ -
Commercial	64,520	64,520	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
Total Water Operating Revenue	\$ 64,520	\$ 64,520	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	\$ -	\$ -	-
Net Water Operating Revenues	\$ 64,520	\$ 64,520	\$ -

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
Sewer Operations
Class C**

Company:

Gibson Place Utility Company, LLC

For the Year Ended December 31, 2023

(a)	(b)	(c)	(d)
Accounts	Gross Sewer Revenues per Sch. F-3	Gross Sewer Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ -	\$ -	\$ -
Commercial	126,537	126,537	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other			
Total Sewer Operating Revenue	\$ 126,537	\$ 126,537	\$ -
LESS: Expense for Purchased Sewer from FPSC-Regulated Utility	\$ -	\$ -	-
Net Sewer Operating Reveunes	\$ 126,537	\$ 126,537	\$ -

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).