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**WATER and/or WASTEWATER UTILITIES**

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

***ANNUAL REPORT***

WS960-15-AR

**GCP Plantation Landings, LLC**

EXACT LEGAL NAME OF RESPONDENT

**606-W / 522-S**

Certificate Number(s)

Submitted To The

***STATE OF FLORIDA***



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FLORIDA PUBLIC SERVICE  
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DIVISION OF  
ACCOUNTING & FINANCE

***PUBLIC SERVICE COMMISSION***

**FOR THE**

**YEAR ENDED DECEMBER 31, 2015**



## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors  
GCP Plantation Landings, LLC  
Southfield, MI 48034

Management is responsible for the financial statements of GCP Plantation Landings, LLC, included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of GCP Plantation Landings, LLC as of December 31, 2015 and the statement of revenue and expenses for the year ended December 31, 2015 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

*CJN&W CPAs*

CJN&W CPAs  
January 9, 2017

## GENERAL INSTRUCTIONS

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

Florida Public Service Commission  
Division of Economic Regulation  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850
11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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# **FINANCIAL SECTION**

# REPORT OF

GCP Plantation Landings, LLC

(Exact name of utility)

27777 Franklin Road, Suite 200

23 O'Hara Drive

Southfield, MI 48034

Haines City, FL 33844

Polk

Mailing Address

Street Address

County

Telephone Number

248-208-2556

Date Utility First Organized

April, 1981

Fax Number

248-598-1884

E-mail Address

jmcclaren@suncommunities.com

Sunshine State Ine-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

☒ 1120 - REIT

☐ Partnership

Name, Address and Phone where records are located

John McLaren, President and Chief Operating Officer

Sun Communities, Inc. 27777 Franklin Road, Suite 200, Southfield, MI 48034

Names of subdivisions where service is provided:

Plantation Landings

## CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: John McLaren	Operating Officer	2777 Franklin Road, #200 Southfield, Mi. 48034	
Person who prepared this report: CJN&W CPAs	CPAs	2560 Gulf-to-Bay Blvd. Clearwater, Fl.	
Officers and Managers: Suzanne Rayborn	Manager	23 O'Hara Drive Haines City, FL 33844	\$ -

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

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

## INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other (1)	Total Company
Gross Revenue:					
Residential _ _ _ _ _		\$ 80,956	\$ 49,422		\$ 130,378
Commercial _ _ _ _ _					-
Industrial _ _ _ _ _					-
Multiple Family _ _ _ _ _					-
Guarenteed Revenues _ _ _ _ _					-
Other (Specify) _ _ _ _ _					-
Total Gross Revenue _ _ _ _ _		80,956	49,422	N/A	130,378
Operation Expense (Must tie to Pages W-3 and S-3)	W-3 S-3	39,112	23,810		62,922
Depreciation Expense _ _ _ _ _	F-5	19,037	12,284		31,321
CIAC Amortization Expense _ _ _ _ _	F-8	-	-		-
Taxes Other Than Income _ _ _ _ _		3,962	2,224	-	6,186
Income Taxes _ _ _ _ _	F-7	-	-		-
Total Operating Expenses _ _ _ _ _		62,111	38,318		100,429
Net Operating Income (Loss)		18,845	11,104	-	29,949
Other Income:					
Nonutility Income _ _ _ _ _					-
Interest Income _ _ _ _ _		-	-		-
					-
Other Deductions:					
Miscellaneous Nonutility Expenses _ _ _ _ _					-
Interest Expense _ _ _ _ _		-			-
AFUDC _ _ _ _ _		-	-		-
					-
					-
Net Income (Loss)		\$ 18,845	\$ 11,104	N/A	\$ 29,949



## COMPARATIVE BALANCE SHEET

Account Name	Reference Page	Current Year	Previous Year
<b>ASSETS:</b>			
Utility Plant In Service (101 - 105) _____	F-5, W-1, S-1	\$ 921,813	\$ 911,353
Accumulated Depreciation and Amortization (108) _____	F-5, W-2, S-2	(580,944)	(549,623)
Net Utility Plant _____		340,869	361,730
Cash _____			3,813,871
Customer Accounts Receivable (141) _____		7,887	210,927
Other Assets (Specify):			
Non Utility Property Net		-	17,680,162
Misc Current & Accrued Assets		-	274,960
		-	-
		-	-
Total Assets _____		\$ 348,756	\$ 22,341,650
<b>LIABILITIES AND CAPITAL:</b>			
Common Stock Issued (201) _____	F-6		
Preferred Stock Issued (204) _____	F-6	-	-
Other Paid In Capital (211) _____			7,849,543
Retained Earnings (Deficit)(215) _____	F-6	(305,474)	(335,423)
Proprietary Capital (Proprietary and partnership only) (218) _____	F-6		-
Total Capital _____		(305,474)	7,514,120
Long Term Debt (224) _____	F-6		13,773,979
Accounts Payable (231) _____		1,235	12,875
Notes Payable (232) _____			
Customer Deposits (235) _____			23,006
Accrued Taxes (236) _____	F-7	6,186	
Other Liabilities (Specify):			
Other Non Current Liabilities		646,809	959,879
Misc Current & Accrued Liabilities			57,791
Advances For Construction (252) _____			
Contributions In Aid Of Construction - Net (271 - 272) _____	F-8		
Total Liabilities and Capital _____		\$ 348,756	\$ 22,341,650

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

**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) Inclusive	Water	Sewer	Plant Other Than Reporting Systems	Total
Utility Plant In Service (101) _____	\$ 447,432	\$ 474,381	N/A	\$ 921,813
Construction Work In Progress (105) _____				-
Other (Specify) _____	-	-		-
_____				-
Total Utility Plant _____	\$ 447,432	\$ 474,381	N/A	\$ 921,813

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

Account 108	Water	Wastewater	Other Than Reporting Systems	Total
Balance First Of Year _____	\$ 208,609	\$ 341,014	N/A	\$ 549,623
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	19,037	12,284		31,321
Salvage _____				-
Other credits (specify) _____				-
_____		-		-
Total credits _____	19,037	12,284		31,321
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	-	-		-
Cost of removal _____		-		-
Other debits (specify) _____				-
_____				
Total debits _____	-	-		-
Balance End of Year _____	\$ 227,646	\$ 353,298	N/A	\$ 580,944

UTILITY NAME: GCP Plantation Landings, LLC

**YEAR OF REPORT**  
December 31, 2015

**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	\$ (335,423)
Charges during the year (specify):		
Current Year Income_____		29,949
_____		
_____		
Balance end of year_____	\$	\$ (305,474)

**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

(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 _ _ _	3,962	2,224		6,186
Other (Specify):	-	-		
Total taxes accrued _ _ _ _ _	\$ 3,962	\$ 2,224		\$ 6,186

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.

[illegible]

UTILITY NAME: GCP Plantation Landings, LLC

**YEAR OF REPORT**  
December 31, 2015

**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**

**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_____	11,034	-	-	11,034
305	Collecting and Impounding Reservoirs_____	-	-	-	-
306	Lake, River and Other Intakes_____	-	-	-	-
307	Wells and Springs_____	33,479	-	-	33,479
308	Infiltration Galleries and Tunnels_____	-	-	-	-
309	Supply Mains_____	15,088	-	-	15,088
310	Power Generation Equipment_____	123,408	-	-	123,408
311	Pumping Equipment_____	493	-	-	493
320	Water Treatment Equipment_____	2,972	-	-	2,972
330	Distribution Reservoirs and Standpipes_____	84,319	-	-	84,319
331	Transmission and Distribution Mains_____	32,415	-	-	32,415
333	Services_____	26,744	-	-	26,744
334	Meters and Meter Installations_____	81,152	10,460	-	91,612
335	Hydrants_____	9,648	-	-	9,648
339	Other Plant and Miscellaneous Equipment_____	-	-	-	-
340	Office Furniture and Equipment_____	-	-	-	-
341	Transportation Equipment_____	-	-	-	-
342	Stores Equipment_____	-	-	-	-
343	Tools, Shop and Garage Equipm_____	-	-	-	-
344	Laboratory Equipment_____	-	-	-	-
345	Power Operated Equipment_____	-	-	-	-
346	Communication Equipment_____	-	-	-	-
347	Miscellaneous Equipment_____	-	-	-	-
348	Other Tangible Plant_____	-	-	-	-
	Total Water Plant_____	\$ 436,972	\$ 10,460	\$ -	\$ 447,432

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

UTILITY NAME: GCP Plantation Landings, LLC

<b>YEAR OF REPORT</b> December 31, 2015
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## 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 %	\$ -	\$ -	\$ 9	\$ 9
302	Franchises_____	40	- %	2.50 %	-	-	23	23
304	Structure and Improvements_____	28	- %	3.57 %	10,440	-	394	10,834
305	Collecting and Impounding Reservoirs_____	-	- %	- %	-	-	-	-
306	Lake, River and Other Intakes_____	-	- %	- %	-	-	-	-
307	Wells and Springs_____	27	- %	3.70 %	31,079	-	1,240	32,319
308	Infiltration Galleries and Tunnels_____	-	- %	- %	-	-	-	-
309	Supply Mains_____	32	- %	3.13 %	12,502	-	472	12,974
310	Power Generation Equipment_____	20	- %	5.00 %	35,432	-	7,259	42,691
311	Pumping Equipment_____	20	- %	5.00 %	435	-	29	464
320	Water Treatment Equipment_____	28	- %	3.57 %	2,972	-	-	2,972
330	Distribution Reservoirs and Standpipes_____	30	- %	3.33 %	10,583	-	2,810	13,393
331	Transmission and Distribution Mains_____	40	- %	2.50 %	13,226	-	810	14,036
333	Services_____	40	- %	2.50 %	20,260	-	669	20,929
334	Meters and Meter Installations_____	20	- %	5.00 %	65,290	-	5,081	70,371
335	Hydrants_____	20	- %	5.00 %	6,390	-	241	6,631
339	Other Plant and Miscellaneous Equipment_____	10	- %	10.00 %	-	-	-	-
340	Office Furniture and Equipment_____	-	- %	- %	-	-	-	-
341	Transportation Equipment_____	-	- %	- %	-	-	-	-
342	Stores Equipment_____	-	- %	- %	-	-	-	-
343	Tools, Shop and Garage Equipment_____	-	- %	- %	-	-	-	-
344	Laboratory Equipment_____	-	- %	- %	-	-	-	-
345	Power Operated Equipment_____	-	- %	- %	-	-	-	-
346	Communication Equipment_____	-	- %	- %	-	-	-	-
347	Miscellaneous Equipment_____	-	- %	- %	-	-	-	-
348	Other Tangible Plant_____	-	- %	- %	-	-	-	-
	Totals_____				\$ 208,609		\$ 19,037	\$ 227,646

\* This amount should tie to Sheet F-5



**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees _____	\$ 3,150
603	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	
604	Employee Pensions and Benefits _____	
610	Purchased Water _____	
615	Purchased Power _____	21,161
616	Fuel for Power Production _____	
618	Chemicals _____	
620	Materials and Supplies _____	
630	Contractual Services:	
	Billing _____	
	Operator and Management _____	
	Testing _____	
	Other _____	9,501
640	Rents _____	
650	Transportation Expense _____	
655	Insurance Expense _____	
665	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	
670	Bad Debt Expense _____	
675	Miscellaneous Expenses _____	5,300
	Total Water Operation and Maintenance Expense _____	\$ 39,112 *

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

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	391	391	391
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	19	19	19
3/4"	D	1.5			
1"	D	2.5	2	2	5
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0			
Other (Specify):					
Total			416	416	441

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

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

**YEAR OF REPORT**  
 December 31, 2015

**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_-----	-	1,699	-	1,699	1,715
February_-----	-	1,406	-	1,406	1,576
March_-----	-	1,641	-	1,641	949
April_-----	-	1,568	-	1,568	1,108
May_-----	-	1,864	-	1,864	984
June_-----	-	1,650	-	1,650	1,108
July_-----	-	1,256	-	1,256	965
August_-----	-	1,059	-	1,059	1,034
September_-----	-	1,047	-	1,047	872
October_-----	-	1,238	-	1,238	964
November_-----	-	1,412	-	1,412	1,210
December_-----	-	1,399	-	1,399	1,128
Total for year_-----	N/A	17,239	-	17,239	13,613

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

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

YEAR OF REPORT  
 December 31, 2015

**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 _____	-			
Auxiliary Power _____	-			
* Submersable, centrifugal, etc.				

**RESERVOIRS**

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

**HIGH SERVICE PUMPING**

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

UTILITY NAME: GCP Plantation Landings, LLC

<b>YEAR OF REPORT</b> December 31, 2015
--

**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, 2015

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 441
2. Maximum number of ERC's \* which can be served 441
3. Present system connection capacity (in ERC's \*) using existing lines 441
4. Future connection capacity (in ERC's \*) upon service area buildout Utility is built-out
5. Estimated annual increase in ERC's\* None
6. Is the utility required to have fire flow capacity? Yes  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. Service provided by Polk County Fire Dept;  
Hydrants in Park; 2 wells on site
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None  
\_\_\_\_\_  
\_\_\_\_\_
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 DEP rules.
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 65310000
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? N/A  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\* 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_____	\$ 400	\$ -	\$ -	\$ 400
352	Franchises_____	1,014	-	-	1,014
353	Land and Land Rights_____	78,192	-	-	78,192
354	Structure and Improvements_____	54,609	-	-	54,609
355	Power Generation Equipment_____	-	-	-	-
360	Collection Sewers - Force_____	21,650	-	-	21,650
361	Collection Sewers - Gravity_____	111,989	-	-	111,989
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_____	-	-	-	-
371	Pumping Equipment_____	136,030	-	-	136,030
380	Treatment and Disposal Equipment_____	35,668	-	-	35,668
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_____	\$ 474,381	\$ -	\$ -	\$ 474,381

\* This amount should tie to Sheet F-5

UTILITY NAME: GCP Plantation Landings, LLC

**YEAR OF REPORT**  
December 31, 2015

**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 %	-	-	10	10
352	Franchises_____	40	- %	2.50 %	-	-	25	25
354	Structure and Improvements_____	27	- %	3.70 %	54,609	-	-	54,609
355	Power Generation Equipment_____	-	- %		-	-	-	-
360	Collection Sewers - Force_____	27	- %	3.70 %	18,362	-	802	19,164
361	Collection Sewers - Gravity_____	40	- %	2.50 %	111,989	-	-	111,989
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)_____	-	- %	%	-	-	-	-
371	Pumping Equipment_____	18	- %	5.60 %	119,242	-	9,069	128,311
380	Treatment and Disposal Equipment_____	18	- %	5.60 %	1,983	-	2,378	4,361
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_____	-	- %	%	-	-	-	-
	Totals_____				341,014		12,284	353,298

\* This amount should tie to Sheet F-5



## WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 1,923
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	16,087
716	Fule for Power Production	
718	Chemicals	
720	Materials and Supplies	
730	Contractual Services:	
	Operator and Management	
	Testing	
	Other	5,800
740	Rents	
750	Transportation Expense	
755	Insurance Expense	
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	
775	Miscellaneous Expenses	
	Total Wastewater Operation and Maintenance Expense	\$ 23,810 *
* This amount should tie to Sheet F-3.		

## WASTEWATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	391	391	391
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0	18	18	18
3/4"	D	1.5			
1"	D	2.5	1	1	3
1 1/2"	D,T	5.0	2	2	10
2"	D,C,T	8.0	2	2	16
3"	D	15.0			
3"	C	16.0	-	-	-
3"	T	17.5			
Unmetered Customers		1.0	-	-	-
Other (Specify):					
Total			414	414	438
** D = Displacement C = Compound T = Turbine					

**PUMPING EQUIPMENT**

Lift station number _____	#1	#2	#3	#4			
Make or type and nameplate data of pump	Hydro-Matic	Hydro-Matic	Hydro-Matic	Hydro-Matic			
	5500 MZ	Grinder	5500M2	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	115v	2HP 230v	2HP 230v			
	1 Phase	1 Amp	1 Phase	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

**YEAR OF REPORT**  
December 31, 2015

**TREATMENT PLANT**

Manufacturer_____	Unknown		
Type_____	Extended Air		
"Steel" or "Concrete"_____	Concrete		
Total Capacity_____	.80 MGD		
Average Daily Flow_____	16,808		
Effluent Disposal_____	Perc Pond		
Total Gallons of Wastewater Treated_____	6,135,000		

**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_____	513,000	NA	513,000
February_____	423,000		423,000
March_____	493,000		493,000
April_____	705,000		705,000
May_____	447,000		447,000
June_____	474,000		474,000
July_____	415,000		415,000
August_____	525,000		525,000
September_____	569,000		569,000
October_____	734,000		734,000
November_____	426,000		426,000
December_____	411,000		411,000
Total for year_____	6,135,000		6,135,000

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.	<u>438</u>
2. Maximum number of ERC's * which can be served.	<u>438</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>437.5</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>437.5</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 cor	<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 )	

# CERTIFICATION OF ANNUAL REPORT

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

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

## ITEMS CERTIFIED

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

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

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

\_\_\_\_\_  
(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, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 80,956	88,051	\$ (7,095)
Commercial	-	-	-
Industrial	-	-	-
Multiple Family	-	-	-
Guaranteed Revenues	-	-	-
Other (Irrigation)	-	-	-
<b>Total Water Operating Revenue</b>	<b>\$ 80,956</b>	<b>\$ 88,051</b>	<b>\$ (7,095)</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 80,956</b>	<b>\$ 88,051</b>	<b>\$ (7,095)</b>

Explanations:  
Amended RAF to be filed.

**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).



