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November 13, 2025
via efilings

Adam Teitzman, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 20250084-SU – Application for staff-assisted rate case in Orange County by Gulfstream Utility LLC

Dear Mr. Teitzman:

On behalf of Gulfstream Utility LLC (“Gulfstream” or “Utility”) this letter is the response to Staff’s Third Data Request dated October 30, 2025

1. Utility Plant in Service: Please explain why the original cost study provided by the Utility in Docket No. 20210191-SU, that reflected plant balances totaling \$3,750,000 as of December 31, 2021, which indicated that such balances were fully depreciated, were not reflected in the Utility’s books and records.

RESPONSE: *The utility was not previously aware its fully depreciated assets should be reflected on the utility’s books and records. We agree it is appropriate to include them.*

2. Bad Debt Expense: According to Gulfstream Utility’s Annual Reports for the years 2022, 2023, and 2024, the Utility recorded \$0 for bad debt expense.

- a. Please confirm whether this reported amount is correct.
- b. If not, please provide the historical bad debt expense for the years 2022, 2023, and 2024.

RESPONSE: *This reporting is accurate and appropriate based on the Utility’s accounting records and collection experience during those periods. The Utility operates with a prepaid billing structure and/or active collection process that minimizes the risk of uncollectible accounts.*

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Customer accounts are generally required to be paid in full prior to continued service, and delinquent accounts are addressed promptly through service disconnection procedures, deposits, or other recovery measures. As a result, no material accounts receivable were deemed uncollectible, and therefore, no bad debt expense was recognized in accordance with Generally Accepted Accounting Principles (GAAP).

Please refer to staff's audit report Audit Finding No. 5 for the following questions:

3. Account 730 - Contractual Services – Billing: Staff reduced this account by \$1,366 to remove the November and December 2024 charges for which no support was provided. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

RESPONSE: *Please see the attached documents: SI106088 - Docket No. 20250084-SU (November 2024 Services) and SI107600 - Docket No. 20250084-SU (December 2024 Services)*

4. Account 731 - Contractual Services – Professional: Staff reduced this account by \$1,279 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

RESPONSE: *The supporting documentation for certain items is unavailable due to the age of the records, system transitions, and/or changes in recordkeeping practices over time. In some cases, the documentation was not retained in accordance with current record retention standards because it predated the Utility's existing accounting or document management systems. The audit findings have been accepted as such.*

5. Transportation: Staff reduced this account by \$310 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

RESPONSE: *The supporting documentation for certain items is unavailable due to the age of the records, system transitions, and/or changes in recordkeeping practices over time. In some cases, the documentation was not retained in accordance with current record retention standards because it predated the Utility's existing accounting or document management systems. The audit findings have been accepted as such.*

6. Miscellaneous: Staff reduced this account by \$50 due to a lack of supporting documentation. Please provide supporting documentation relating to this expense, if any, or explain why documentation is unavailable.

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RESPONSE: *The supporting documentation for certain items is unavailable due to the age of the records, system transitions, and/or changes in recordkeeping practices over time. In some cases, the documentation was not retained in accordance with current record retention standards because it predated the Utility's existing accounting or document management systems. The audit findings have been accepted as such.*

Should you or Staff have any questions regarding this response please do not hesitate to contact me.

Very truly yours,

/s/ Martin S. Friedman

Martin Friedman

MSF:

Cc: Brian Lenberg (via email)
discovery-gcl@psc.state.fl.us



4939 CROSS BAYOU BOULEVARD
NEW PORT RICHEY, FL 34652

INVOICE

Page: 1

Invoice Number: SI106088
Invoice Date: 11/1/2024
Due Date: 12/1/2024

Bill To: Sun Communities, Inc.
4505 S Old Goldenrod Rd
Orlando, MI 32822

All pricing anticipates payment by check or ACH. Due to additional cost incurred, services paid by credit card will require an additional 5% processing fee.

Job Number: J01912
Job Description: Gulfstream Harbor MHP

Customer ID C00671
P.O. Number
WA:

Date	Item/Description	Task Number	Qty.	Unit	Unit Price	Total Price
11/1/2024	Fuel Surcharge	1005	1	Each	76.13	76.13
11/1/2024	Wastewater Treatment Plant (6) site visits per week	1005	1	Each	1,463.33	1,463.33
11/1/2024	Regulatory Compliance Sampling	1005	1	Each	1,012.60	1,012.60

Phone: (727) 848-8292 Ext. 219
Toll Free: (866) 753-8292 Ext. 219
Email: ar@uswatercorp.net

Subtotal: 2,552.06
Total Sales Tax: 0.00
Total USD: 2,552.06
Adjustments: 0.00
Amount Due: 2,552.06



4939 CROSS BAYOU BOULEVARD
NEW PORT RICHEY, FL 34652

INVOICE

Page: 1

Invoice Number: SI107600
Invoice Date: 12/1/2024
Due Date: 12/31/2024

Bill To: Sun Communities, Inc.
4505 S Old Goldenrod Rd
Orlando, MI 32822

All pricing anticipates payment by check or ACH. Due to additional cost incurred, services paid by credit card will require an additional 5% processing fee.

Job Number: J01912
Job Description: Gulfstream Harbor MHP

Customer ID: C00671
P.O. Number:
WA:

Date	Item/Description	Task Number	Qty.	Unit	Unit Price	Total Price
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