

January 28, 2026

VIA ELECTRONIC FILING

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

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

Dear Mr. Teitzman:

On behalf of Gulfstream Utility, LLC, (“Utility”), this letter is the response to Staff’s Fifth Data Request dated January 14, 2026.

1. Account 731 - Contractual Services – Professional: Staff included \$481 per month in this account to reflect lawn care services provided during the test year.

- a. If available, please provide the contract or service agreement between the lawn care vendor and the Utility. If a portion of the total expense is allocated to the Utility, please identify the allocated amount and allocation methodology.
- b. In response to customers’ concerns, please identify whether the lawn care service expenses were limited solely to maintaining landscaped areas directly associated with the Utility’s regulated operations and excluded all mowing or maintenance activities associated with residential lots or non-utility-related private properties.

RESPONSE: *In response to the comments regarding Contractual Services – Professional, the Utility confirms that the \$481 per month reflected in this account represents lawn care services attributable solely to the Utility’s regulated operations.*

a. Contract Allocation

While the lawn care company provides service to the entire community, the lawn care expense allocated to the Utility are limited to maintaining landscaped areas directly associated with the utility facilities, and the cost/expense is proportionally allocated. As

such, no portion of the expense is allocated to residential lots or non-utility-related private properties.

c. Scope of Services

The lawn care service expenses included in the test year were limited solely to areas associated with the Utility's regulated operations and excluded all mowing or maintenance of residential lots or other private properties.

Mowing of individual resident lots is addressed separately in the community prospectus. Specifically, Section 9, Lawn Mowing, states that mowing is the responsibility of the Park Owner and that the cost of this service is included in the base rent. The Park Owner mows each resident lot, however the resident is responsible for weeding, trimming, and edging around the home and lot.

2. Property Tax Expense: Staff included a property tax expense of \$7,749.74 to reflect property tax expense during the test year. In response to customers' concerns, please confirm this property tax expense was directly associated with the Utility's regulated operations only and excluded all property tax associated with residential lots or non-utility-related private properties.

RESPONSE: *In response to the comment regarding the Property Tax Expense, the Utility confirms that the \$7,749.74 included in the test year reflects property taxes associated solely with the Utility's regulated operations and is consistent with the terms of the 99-year lease agreement. This amount excludes any property taxes related to residential lots or other non-utility private properties.*

Property taxes paid directly by residents are governed separately under chapter 723, Florida Statutes. Specifically, section 723.031, Florida Statutes, allows park owners to pass through ad valorem taxes, non-ad valorem assessments, and utility charges when properly disclosed or authorized by law. This allocation and pass-through are outlined in the lease agreement under the "Government and Utility Charges" provision, which states that mobile homeowners are responsible for costs charged to the Park Owner by state or local governments or utility companies. The tax assessment is part of the operational cost associated with the utility plant.

Accordingly, the property tax expense included in Utility's filing reflects only those costs attributable to the Utility's regulated operations.

3. Pro Forma: Please explain how the Utility intends to finance the proposed pro forma investments totaling \$32,289. Please identify whether the funding will be obtained through debt, equity, or other financing sources. If funding has already been received for the pro-form investments, please provide any supporting documentation.

RESPONSE: *The pro forma investments will be funded by the owner of the Utility, and the Utility will record an entry that credits "due to owner".*

4. Customer Concerns: In response to customers' concerns, please identify and describe any financial, contractual, or operational relationship between Gulfstream Utility and the Homeowner Associations (HOA) or the property management entity. Additionally, please identify any costs, fees, or expenses paid by the HOAs or property management entity to the Utility that are related to regulated utility service, infrastructure, taxes, or any other utility-related function. If any, please provide the supporting documentation.

***RESPONSE:** Pursuant to chapter 723, Florida Statutes, which governs residential manufactured home communities, the Homeowners' Association ("HOA") established under section 723.075, Florida Statutes, functions solely as the representative body for homeowners for matters defined within the section 723.0751, Florida Statutes. The HOA has no ownership, operational, maintenance, or managerial relationship/authority over the community's infrastructure, utilities, or common areas.*

Should you or Commission staff have any questions, please contact me at your convenience.

Sincerely,

/s/ Daniel McGinn

Daniel J. McGinn

DJM:

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