

FLORIDA PUBLIC SERVICE COMMISSION

Item 7

VOTE SHEET

April 7, 2026

FILED 4/7/2026  
DOCUMENT NO. 02067-2026  
FPSC - COMMISSION CLERK

Docket No. 20250094-WS – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

**Issue 1:** Is the quality of service provided by GCP Plantation Landings, LLC satisfactory?

**Recommendation:** Yes. GCP is currently in compliance with the Department of Environmental Protection (DEP) and there were no complaints recorded during the analyzed time period. Therefore, the quality of service should be considered satisfactory.

**APPROVED**

**Issue 2:** Are the infrastructure and operating conditions of GCP Plantation Landings, LLC’s water and wastewater system in compliance with DEP regulations?

**Recommendation:** Yes. GCP’s water and wastewater treatment facilities are in compliance with DEP regulations.

**APPROVED**

COMMISSIONERS ASSIGNED: All Commissioners

COMMISSIONERS’ SIGNATURES

MAJORITY

DISSENTING

*Ann O’Leary*  
*[Signature]*  
*[Signature]*  
*[Signature]*

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REMARKS/DISSENTING COMMENTS:

**Docket No. 20250094-WS** – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

(Continued from previous page)

**Issue 3:** What are the used and useful (U&U) percentages of GCP Plantation Landings, LLC's WTP, WWTP, water distribution, and wastewater collection systems?

**Recommendation:** GCP's WTP, WWTP, water distribution, and wastewater collection systems should all be considered 100 percent U&U. Additionally, staff recommends that a 17.3 percent adjustment to purchased power and chemicals should be made for excessive unaccounted for water (EUW). However, as the Utility declined recovery of purchased power expense, no adjustment was made to purchased power. No adjustment is recommended for excessive infiltration and inflow (I&I).

**APPROVED**

**Issue 4:** What are the appropriate average test year water rate base and wastewater rate base amounts for GCP Plantation Landings, LLC?

**Recommendation:** The appropriate average test year rate bases for GCP Plantation Landings, LLC are \$320,909 for water and \$218,460 for wastewater.

**APPROVED**

**Issue 5:** What is the appropriate return on equity and overall rate of return for GCP Plantation Landings, LLC?

**Recommendation:** The appropriate return on equity (ROE) is 8.51 percent with a range of 7.51 percent to 9.51 percent. The appropriate overall rate of return is 8.51 percent.

**APPROVED**

**Issue 6:** What are the appropriate test year revenues for GCP Plantation Landings, LLC's water and wastewater systems?

**Recommendation:** The appropriate test year operating revenues for GCP Plantation Landing are \$68,949 for the water system and \$103,275 for the wastewater system.

**APPROVED**

**Docket No. 20250094-WS** – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

(Continued from previous page)

**Issue 7:** What are the appropriate amount of operating expenses for GCP Plantation Landings, LLC?

**Recommendation:** The appropriate amount of operating expenses are \$80,780 for water and \$126,333 for wastewater.

**APPROVED**

**Issue 8:** Does GCP Plantation Landings, LLC meet the criteria for application of the operating ratio methodology?

**Recommendation:** No, GCP does not meet the requirement for application of the operating ratio methodology for calculating the revenue requirement.

**APPROVED**

**Issue 9:** What is the appropriate revenue requirement for GCP Plantation Landings, LLC?

**Recommendation:** The appropriate revenue requirement is \$108,080 for water and \$144,917 for wastewater, resulting in an annual increase of \$39,131 (56.75 percent) for water and \$41,642 (40.32 percent) for wastewater.

**APPROVED**

**Docket No. 20250094-WS** – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

(Continued from previous page)

**Issue 10:** What are the appropriate water and wastewater rate structures and rates for GCP Plantation Landings, LLC?

**Recommendation:** The recommended rate structures and monthly water and wastewater rates are shown on Schedule Nos. 4-A and 4-B of staff's memorandum dated March 26, 2026. The Utility's proposal to include a repression adjustment for wastewater should be denied. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date notice was given by affidavit within 10 days of the date of the notice.

**APPROVED**

**Issue 11:** What is the appropriate amount by which rates should be reduce four years after the published effective date to reflect the removal of the amortized rate case expense?

**Recommendation:** The rates should be reduced as shown on Schedule Nos. 4-A and 4-B of staff's memorandum dated March 26, 2026, to remove rate case expense grossed-up for RAFs and amortized over a four-year period. Pursuant to Section 367.081(8), F.S., the decrease in rates should become effective immediately following the expiration of the rate case expense recovery period. GCP should be required to file revised tariffs and a proposed customer notice setting forth the lower rates and rationale no later than one month prior to the effective date of the new rates. If the Utility files revised tariffs reflecting this reduction in conjunction with a price index or pass-through rate adjustment, separate data should be filed for the price index and or pass-through increase and the reduction in the rates due to the amortized rate case expense.

**APPROVED**

**Docket No. 20250094-WS** – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

(Continued from previous page)

**Issue 12:** Should the recommended rates be approved for GCP Plantation Landings, LLC on a temporary basis, subject to refund with interest, in the event of a protest filed by a party other than the Utility?

**Recommendation:** Yes. Pursuant to Section 367.0814(7), F.S., the recommended rates should be approved for the Utility on a temporary basis, subject to refund with interest, in the event of a protest filed by a party other than the Utility. GCP should file revised tariff sheets and a proposed customer notice reflecting the Commission-approved rates. The approved rates should be effective for services rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the temporary rates should not be implemented until staff has approved the proposed notice, and the notice has been received by the customers. Further, prior to implementing any temporary rates, the Utility should provide appropriate financial security.

If the recommended rates are approved on a temporary basis, the rates collected by the Utility should be subject to the refund provisions discussed in the staff analysis of staff's memorandum dated March 26, 2026. In addition, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility should file reports with the Commission's Office of Commission Clerk no later than the 20th of each month, indicating both the current monthly and total amount subject to refund at the end of the preceding month. The report filed should also indicate the status of the security being used to guarantee repayment of any potential refund.

**APPROVED**

**Issue 13:** Should GCP Plantation Landings, LLC be required to notify the Commission within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable NARUC USOA?

**Recommendation:** Yes. GCP should be required to notify the Commission, in writing, that it has adjusted its books in accordance with the Commission's decision. The Utility should submit a letter within 90 days of the Commission's final order in this docket, confirming that the adjustments to all applicable NARUC USOA primary accounts have been made to the Utility's books and records. In the event the Utility needs additional time to complete the adjustments, a notice providing good cause should be filed not less than seven days prior to the deadline requesting an extension. Upon providing a notice of good cause, staff should be given administrative authority to grant an extension of up to 60 days.

**APPROVED**

Vote Sheet  
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Item 7

**Docket No. 20250094-WS** – Application for staff-assisted rate case in Polk County by GCP Plantation Landings, LLC.

(Continued from previous page)

**Issue 14:** Should this docket be closed?

**Recommendation:** No. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order should be issued. The docket should remain open for staff's verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff.

**APPROVED**