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MARTIN FRIEDMAN

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December 8, 2025 via efiling

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

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

Dear Mr. Teitzman:

On behalf of GCP Plantation Landings, LLC ("Utility") this letter is the response to Staff's Third Data Request dated December 2, 2025.

- **1. Bad Debt Expense:** According to GCP Plantation Landing'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 for all years.

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. 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).

- b. If not, please provide the historical bad debt expense for the years 2022, 2023, and 2024. *RESPONSE:* N/A
- 2. Account 736 Contractual Services Other: Staff included \$975 per month in this account to reflect lawn care services provided during the test year.

December 8, 2025

Page 2

a. If available, please provide the contract or service agreement between the lawn care vendor and the Utility.

RESPONSE: Please see the attached document.

b. Please identify whether the lawn care services were provided for the wastewater system, the water system, or both.

RESPONSE: Both

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



Submitted To:

Natasha Rivera

Email:

NRivera@suncommunities.com

Prepared for:

THE LANDINGS AT LAKE HENRY

Prepared by:

Kenny Jackson

Email:

KennyJackson@LibertyLawnCare.com Phone: 863-412-4714 www.LibertyLawnCare.com PO. Box 2233 Auburndale, FL. 33823

Date:

12-01-2023

This Proposal will be valid for 90 days

110



Introduction

Liberty Lawn Care, LLC is a family-owned company that has been providing services in Polk County since 2010. We provide Commercial and Residential Lawn Maintenance, Commercial and Residential Landscaping Design and Install, Commercial and Residential Irrigation Inspection and Repair, Commercial and Residential Landscape Lighting Design and Install, Turf and Shrub Fertilization and Pest Control, Tree Trimming, Tree Removal, and Stump Grinding.

Our Mission is to provide quality services at industry average prices while partnering with our clients to improve the appearance of their property from year to year. We partner with management companies and HOAs to produce plans and budgets for increased levels of curb appeal that work within the client's budget.

We guarantee above average communication and follow-through. We return all emails, texts, and phone calls within 24hrs. We will attend HOA board meetings, if invited, to answer questions that fall within our scope of work and to assist in planning future projects or budgets.

Our #1 Rule is, Do what you say you're going to do, when you say you're going to do it.







Lawn Maintenance Proposal and Contract

Basic Lawn Maintenance

Mowing: Rotary lawn mowers will be used with sufficient power to leave a neat, clean, and uncluttered appearance 42 times per calendar year (Saint Augustine and Bahia), depending on the growing season and conditions. It is anticipated that mowing services shall be provided weekly during the growing season, April through October, and every other week or as needed during the non-growing season November through March. Saint Augustine should be cut no shorter than 4 inches and Bahia should be cut no shorter than 3 inches, unless otherwise specified. Trash will be removed prior to servicing. If large items have been dumped illegally on property a manager will be notified with an additional price to remove the item.

Line Trimming: Turf areas inaccessible to **mowers, adj**acent to buildings, trees, fences, etc. will be controlled by a string trimmer. The trimmer shall be cutting a continuous height as the mower to prevent scalping. Line trimming shall be performed each service, 42 times per year.

Edging: All hard edging, including sidewalks, curbs, and driveways shall be performed each service, 42 times per year. All soft edging of plant beds shall be performed every other service, 21 times per year.

Weeding: Weeds shall be removed from all plant, tree, and flower beds, 18 times per calendar year, 2 times per month in the growing season and 1 time per month during the non-growing season on an as-needed basis.

Blowing: All concrete areas shall be blown off at the end of each service, 42 times per year, eliminating leaves and grass debris.

Pruning: All shrubs will be pruned and shaped to a maximum of 12 times per year to ensure the following:

- Maintain all sidewalks to eliminate any overhanging branches or foliage which obstructs and/or hinders pedestrian or motor traffic, up to 10 feet.
- Retain the individual plants natural form and prune to eliminate branches rubbing against walls and roofs, up to 10 feet.
- Removal of dead or injured tree branches and palms as needed, up to 10ft.
- Ground covers and vines shall be maintained to a neat and uniform appearance.
- Ornamental grasses will be cut back one time per year.
- Tree off-shoots will be removed from all trees as needed.

Tree Work Over 10 Ft.: We can provide separate proposals for trimming palms or hardwood trees over 10 ft. tall. This work will be invoiced once completed.



Turf Fertilization

Turf:

Saint Augustine areas shall be fertilized with a commercial grade fertilizer 6 times per year. Timing of applications will be adjusted to meet horticultural conditions.

Bahia turf areas shall be fertilized with a commercial grade fertilizer 4 times per year. Timing of applications will be adjusted to meet horticultural conditions.

Weed, Insect, and Disease Control:

Post-emergent weed applications will be performed up to 4 times per year between April 1st and October 31st. Pre-emergent herbicides will be used 2 times per year between November 1st to March 31st. Weed control applications are conductive to soil and air temperatures. Liberty Lawn Care, LLC will not be held responsible for the post emergent of common grassy weeds, such as: crabgrass and common Bermuda due to the absence of legal and selective post-emergent herbicide for this use.

Insect and Disease Control:

Insect and disease control (preventative) measures are incorporated into each fertilization application. Infestations will be treated on an as needed basis throughout the year and the customer will be made aware of the actions taken as well as the chemicals used. Ant mounds will be treated as they appear, but contract pricing does not include products that guarantee year-long ant control. Products like *Bayer's Top Choice* or *Chico Choice* that guarantee year-long control can be purchased outside the scope for this contract.

Tree and Shrub Fertilization

Palms and Hardwood Trees:

Palms and hardwood trees will be fertilized 4 times per year. Shrubs also will be fertilized 4 times per year. All fertilization of trees and shrubs will be designed to address site specific nutritional needs. Timing of applications will be adjusted to meet horticultural conditions.

Insect and Disease Control:

All landscape beds shall be monitored and treated with appropriate pesticides as needed throughout the contract period. Plants will be monitored, and issues will be addressed as necessary to effectively control insect infestation and disease as environmental, horticultural, and weather conditions permit. Liberty Lawn Care, LLC does not guarantee the complete absence of any insect or disease. Liberty Lawn Care, LLC will, however, notify the customer and provide professional options at an additional fee outside this contract.



Irrigation

Overview:

Upon the commencement of the contract, Liberty Lawn Care, LLC will perform a complete irrigation evaluation and furnish the customer with a summary of each clock and zone operation. Liberty Lawn Care, LLC will submit recommendations for all necessary repairs and improvements to the system with an itemized cost for completing the proposed work. Liberty Lawn Care, LLC is not responsible for turf or plant loss due to water restrictions set by city, county, and/or water management district ordinances.

Inspections:

All irrigation zones will be inspected 1 time per month to adjust and check for any broken irrigation components. The customer shall receive a monitoring report after each monthly irrigation inspection via email.

Repairs:

Any breaks that have been caused by Liberty Lawn Care, LLC will be repaired at no cost to the customer. All repairs to the irrigation system other than those caused by Liberty Lawn Care, LLC will be invoiced per unit pricing. A unit pricing list can be provided upon customer's request. Faults and failures of the irrigation system communicated to Liberty Lawn Care, LLC in between inspections will be addressed in a fair and responsible time period.

Mulch Installation

We recommend all plant beds and tree rings to be mulched 1 time per year to help regulate soil temperature for plants, retain moisture in soil, and to act as a barrier to weeds. A proposal will be provided upon request. Mulch invoices will be sent separately after completion.

Mulching to include the following options:

- Black Mulch
- Brown Mulch
- Cypress Mulch
- Red Mulch
- Playground Mulch
- Pine Bark
- Rock (assorted varieties)
- · Pine Straw



Annuals Installation

We recommend annuals to be changed out 4 times per year. A proposal to install annuals will be provided upon request. Annuals will be invoiced separately after completion. If customer would like poinsettias for Christmas, a request will need to be made prior to November 1st.

Landscape Enhancements

Liberty Lawn Care, LLC aims to enhance the beautification of our properties year after year. We are able to achieve this goal by working closely with our customers by giving suggestions, ideas, and plans for improving landscape and curb appeal. We currently offer landscape design and install as well as landscape lighting. A proposal for landscape will be provided upon request.

Storm Recovery Plan

In the event of a hurricane or major storm, Liberty Lawn Care, LLC will assess damage on property and will prioritize high risk situations such as downed trees blocking roads, trees leaning on buildings, or hanging branches over walkways/roads. Once risk has been eliminated, fallen trees, not blocking roads or causing eminent danger will be addressed, followed by small limb pickup and leaf mulching/blowing. Dependent to severity of the inclement weather Liberty Lawn Care, LLC's schedule may get altered. We will provide the customer an updated timeline and will strive to have the property back on regular schedule as soon as practical. In the event of a named, major storm, a clean-up price sheet will be sent out ahead of time to the customer for billing rates of tree removal, tree trimming, and debris clean-up. Storm recovery invoices will be billed separately after completion. If the customer wishes for no clean-up work to be done on the property please notify Liberty Lawn Care, LLC by email in a timely manner.



Terms and Condition

- **1. Services:** Pursuant to the terms of this Agreement, Liberty Lawn Care, LLC will furnish all labor and equipment necessary to complete services as described herein as "Total Scope of Services," for the Customer at the following location: See Scope Map on Exhibit A.
- 2. Terms: This Agreement, made for twelve months, will begin on the date stated at the end of this agreement and will end after one full calendar year has passed. This will be known as the ("Initial Term") and shall automatically renew and include a 3% annual increase for the same period of time ("Renewal Term"), unless or until the Agreement is cancelled by either party by providing written certified notice at least thirty (30) days prior to the end of the Initial Term or the Renewal Term, whichever is applicable.
- **3. Workmanship:** All workmanship provided by Liberty Lawn Care, LLC shall be of the standard so as to pass without objection in the trade and shall be in accordance with accepted agricultural practices.
- 4. Disclaimer and Limitation of Damages: Due to acts of God and/or various climatic and environmental conditions, Liberty Lawn Care, LLC shall not be responsible for replacement of damaged turf, shrubbery, or trees or any other property of the Customer, with the exception of the negligence or omission in connection with scope duties and responsibilities of the installation and/or maintenance of the Customer's irrigation system at the Location. Liberty Lawn Care, LLC's liability shall be limited to any damage to the Customer's irrigation system maintained by the Customer at the Location following written notice to Liberty Lawn Care, LLC of the malfunction. LIBERTY LAWN, LLC CARE SHALL NOT OTHERWISE, UNDER ANY CIRCUMSTANCES, WHETHER IN CONTRACT, WARRANTY, TORT, NEGLIGENCE, INDEMNITY, STRICY LIABILITY OR OTHERWISE, BE LIABLE FOR ANY CLAIM FOR SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, OF ANY KIND, INCLUDING WITHOUT LIMITATION, DAMAGES FOR INCONVENIENCE, LOSS OF USE OF ANY PROPERTY, LOSS OF PROFIT OR REVENUE, OR BUSINESS INTERRUPTION. EXCEPT ACTS OF NEGLIGENCE OR OMISSIONS.
- **5. Fee Schedule:** The services as described in the Scope of Services shall be payable in monthly installments as stated on the Pricing Sheet.

Default:

5.1 Non-Monetary Default: If either party is in default under this Agreement for a period of seven (7) business days following a receipt of certified notice from the non-defaulting party, then, the non-defaulting party may pursue any remedies available to it against the defaulting party under applicable law, including, but not limited to, the right to terminate this Agreement. If the defaulting party corrects the deficiency identified in the written notice within seven (7) business days of receipt of the notice, or if the deficiency is of such a nature that it cannot reasonably be corrected within seven (7) business days and Liberty Lawn Care, LLC



commences a good faith effort to correct the deficiency within seven (7) business days of receipt of notice, the grounds of termination shall be deemed cured.

- **5.2 Monetary Default:** Either party shall be entitled to cure any deficiencies of performance on payment within seven (7) business days of being notified of deficiency(s). If the Customer makes payment in full within seven (7) business days of receipt of the written notice, the grounds for termination shall be deemed cured.
- **6. Termination:** Liberty Lawn Care, LLC or the Customer may terminate this Agreement at any time by certified notice to the other party. Liberty Lawn Care, LLC may terminate without further liability if Liberty Lawn Care, LLC has not been compensated for its services by the Customer within thirty (30) days from the date the Customer receives this notice, or if Liberty Lawn Care, LLC is hindered by the Customer in its attempt to complete its obligation under this Agreement. Either party may additionally terminate this agreement without cause upon thirty (30) days written certified notice to the other party.

Upon termination, a final invoice shall be prepared by Liberty Lawn Care, LLC indicating the balance due for all unpaid services and materials furnished to the Customer as of the termination date.

- **7. Collections:** In the event that it becomes necessary to institute collection proceedings against the Customer for the collection of fees due to Liberty Lawn Care, LLC by the Customer, the Customer agrees that the exclusive venue for such action shall be in Polk County, Florida, and that the Customer will pay, in addition to any adjunction for such fees, all costs and expenses necessitated thereby, including interest on the unpaid balance at the maximum rate allowed by law and a reasonable attorney's fee whether at the pre-trial stage, trial level or in connection with any and all appellate Proceedings.
- **8. Notice:** Subject to notice of change of address, in the manner provided in this section, any standard notice, default notice, notice of termination, or other documentation to be given hereunder by any party to the other shall be in writing, signed by or on behalf of the party giving notice, and shall be deemed to have been given on the earlier to occur of: (i) the date of actual delivery in person, or (ii) five (5) days after the date on which such notice is mailed by United States Certified Mail, Return Receipt Requested, postage prepaid, or (iii) the business day following the day on which such notice is sent by any next day or overnight business service, to each party at the above referenced addresses.
- **9. Time:** Time is of the essence of this Agreement and its terms.
- **10. Integration:** This Agreement constitutes the complete and exclusive statement of the terms of the agreement between the parties pertaining to the Scope of Services and supersedes all prior and contemporaneous agreements and undertakings of the parties.
- 11. Governing law and venue: This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. Any action at law, suit in equity, or judicial



proceeding for the enforcement of this Agreement or any provision thereof shall be instituted and maintained only in any of the courts of competent jurisdiction in Polk County, Florida.

12. Binding effect: This Agreement shall ensure to the benefit of and be binding upon, the parties hereto and their respective legal representatives, personal representatives, successors and assigns.

13. Attorney's fees and costs: In any legal proceeding brought for the enforcement of this Agreement, including but not limited to breach, default or misrepresentation in connection with any of the provisions of this Agreement, the prevailing party in such litigation shall be entitled to recover from the non-prevailing party, reasonable attorney's fees and other costs incurred in that action or proceeding in addition to any other relief to which such party may be entitled.

14. Severability:

- **14.1** If, for any reason, any part, term or provision of this Agreement is held by a court of competent jurisdiction to be illegal, void or unenforceable, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforceable as if the Agreement did not contain the particular provision held to be invalid.
- **14.2** If it should appear that any provision herein is in conflict with the laws of the State of Florida, such conflicting provision shall be deemed inoperative and null and void insofar as it may be in conflict therewith and shall be deemed modified to conform to Florida law.
- **15. Entire Agreement:** The parties hereby agree that this Agreement is the complete expression of the terms hereto and any oral representations or understandings not incorporated herein are excluded. Further, any modifications of this Agreement shall be in writing and signed by both parties. Failure to comply with any of the provisions stated herein shall constitute a material breach of the contract and cause for termination. Both parties recognize that time is of the essence in the performance of the provisions of the Agreement. It is also agreed by the parties that the forgiveness of the nonperformance of any provision of this Agreement does not constitute a waiver of the provision of this Agreement.



Exhibit A





23 O'Hara Drive • Haines City, FL 33844 (863) 421-2229 • www.plantationlandingsFL..com







Pricing Sheet

Pricing listed below is for services rendered in highlighted areas on Exhibit A.

| Service | Service provided (Y/N) | Number of Services | Monthly Price | Annual Total |
|-----------------------------|------------------------------|-----------------------|------------------|-----------------|
| Basic Maintenance | Y | 42 | \$2,600.00 | \$31,200.00 |
| Water Treatment Plant | Y | 12 | \$975.00 | \$11,700.00 |
| Turf Fertilization | N | 0 | \$0.00 | \$0.00 |
| Irrigation Inspection | Y | 12 | \$150.00 | \$1,800.00 |
| N/A | N | 0 | \$0.00 | \$0.00 |
| Total | | | \$3,725.00 | \$44,700.00 |

| By signing this agreement, I acknowledge that I accept the services, terms, and conditions listed |
|---|
| |
| In this contract. |
| |
| Customer Signature: |
| |
| Title: MANHEN Approval Date: 1/1/2021 |
| 7 |
| Start Date: 1.1.24 |