MEMORANDUM

December 9, 1997

TO: DIVISION OF RECORDS AND REPORTING

FROM: DIVISION OF LEGAL SERVICES (REYES) BLR

RE: DOCKET NO. 961006-WS - APPLICATION FOR CERTIFICATES UNDER GRANDFATHER RIGHTS TO PROVIDE WATER AND WASTEWATER SERVICE BY SPORTS SHINKO UTILITY, INC. D/B/A GRENELEFE UTILITIES IN POLK COUNTY.

FSC-97-1546-FOF-WS

Attached is an ORDER GRANTING GRANDFATHER CERTIFICATES, SETTING RATES AND CHARGES, AND FINDING NO SHOW CAUSE PROCEEDING REQUIRED AND NOTICE OF PROPOSED AGENCY ACTION ORDER REQUIRING REFUND OF NON-POTABLE WATER IRRIGATION REVENUES, APPROVING NON-POTABLE WATER IRRIGATION RATE, AND REQUIRING FILING OF TARIFF SHEET REFLECTING METER INSTALLATION AND SERVICE AVAILABILITY CHARGES, to be issued in the above-referenced docket.

(Number of pages in order - 19)

BLR/dr

Attachment

cc: Division of Water and Wastewater (Golden, Redemann)

I:961006or.blr

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for certificates under grandfather rights to provide water and wastewater service by Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities in Polk County.	DOCKET NO. 961006-WS ORDER NO. PSC-97-1546-FOF-WS ISSUED: December 9, 1997

The following Commissioners participated in the disposition of this matter:

JULIA L. JOHNSON, Chairman
J. TERRY DEASON
SUSAN F. CLARK
DIANE K. KIESLING
JOE GARCIA

ORDER GRANTING GRANDFATHER CERTIFICATES, SETTING RATES AND CHARGES, AND FINDING NO SHOW CAUSE PROCEEDING REQUIRED

AND

NOTICE OF PROPOSED AGENCY ACTION
ORDER REQUIRING REFUND OF NON-POTABLE WATER IRRIGATION REVENUES, APPROVING NON-POTABLE WATER IRRIGATION RATE, AND REQUIRING FILING OF TARIFF SHEET REFLECTING METER INSTALLATION AND SERVICE AVAILABILITY CHARGES

BY THE COMMISSION:

NOTICE IS HEREBY GIVEN by the Florida Public Service Commission that the action discussed herein requiring a refund of non-potable water irrigation revenues, approving a non-potable water irrigation rate, and requiring the filing of a tariff sheet reflecting meter installation and service availability charges is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code.

Background

On May 14, 1996, the Board of County Commissioners of Polk County (County Commission, Polk County or County) adopted a resolution pursuant to Section 367.171, Florida Statutes, declaring the privately-owned water and wastewater utilities in that County subject to the provisions of Chapter 367, Florida Statutes. This Commission acknowledged the County's resolution by Order No. PSC-96-0896-FOF-WS, issued July 11, 1996, in Docket No. 960674-WS.

By letter dated July 30, 1996, Grenelefe was advised of the Commission's jurisdiction and the utility's responsibility to obtain a certificate. On August 30, 1996, Grenelefe filed an application for grandfather certificates to provide water and wastewater service in Polk County in accordance with Section 367.171(2)(b), Florida Statutes.

Subsequently, the County Commission requested the right to complete a hearing with respect to new rates for Grenelefe which was initiated prior to the transfer of jurisdiction to this Commission. This rate proceeding originated from a mandate by the Southwest Florida Water Management District (SWFWMD) to Grenelefe to install meters for all water usage. This included water used for domestic use, as well as for irrigation. Grenelefe has both potable and non-potable water sources available for use to provide irrigation service; therefore, meters were installed to measure both sources.

On July 2, 1996, the County Commission approved monthly rates using the base facility and gallonage charge rate structure. The County Commission also approved an irrigation rate, which Grenelefe has been charging all irrigation sources since September 1, 1996.

The utility originally began providing service in 1977 to water and wastewater customers in Polk County, Florida. Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities (Grenelefe or utility) acquired the company in 1987. The utility currently provides water service to 640 residential customers and 102 general service customers. Grenelefe also provides wastewater service to 634 residential customers, but no commercial customers at this time. According to the utility's 1996 annual report, the utility had operating revenues of $366,000 and $210,000 for its water and

wastewater systems, respectively. Additionally, the utility had a net operating income of $91,000 for its water system and a net operating loss of $42,000 for its wastewater system.

Application

As stated earlier, on August 30, 1996, Grenelefe filed its application for grandfather certificates to provide water and wastewater service in Polk County. The utility's application is in compliance with the governing statute, Section 367.171, Florida Statutes, and other pertinent statutes and administrative rules concerning an application for a grandfather certificate. The statutes and rules do not require noticing for grandfather certificate applications. The application contains a check in the amount of $2,750.00, which is the correct filing fee pursuant to Rule 25-30.020, Florida Administrative Code. The applicant has provided a warranty deed as evidence that the utility owns the land upon which the utility's facilities are located as required by Rule 25-30.035(6), Florida Administrative Code. The utility has also filed its annual report and paid regulatory assessment fees for 1996.

Adequate service territory and system maps and a territory description have been provided as prescribed by Rule 25-30.035(9), (10), and (11), Florida Administrative Code. A description of the territory requested by the utility is shown in Attachment A of this Order, which by reference is incorporated herein.

Based on the foregoing, we find it appropriate to grant Grenelefe Certificates Nos. 589-W and 507-S to serve the territory described in Attachment A of this Order.

Rates and Charges

As mentioned previously, the County requested that it be allowed to complete a rate case proceeding that was initiated prior to its decision to transfer jurisdiction to this Commission, and on July 2, 1996, the County approved Grenelefe's most recent rates and charges.

The following rates reflect the rates approved by the County. We find these rates and charges to be reasonable, and they are

approved. We have included the rate approved by the County for irrigation and have identified it as potable water even though the utility did not specify this in its tariff. The continued use of this rate when using non-potable irrigation water is addressed subsequently in this Order.

WATER

General Service & Multi-family

Base Facility Charge		
5/8" x 3/4"		$ 5.50
1"		$ 13.75
1-1/2"		$ 27.50
2"		$ 44.00
3"		$ 88.00
4"		$137.50
6"		$275.00
Gallonage Charge (per 1,000 gallons)		$ .72

Residential Service

Base Facility Charge		
5/8" x 3/4"		$ 5.50
1"		$ 13.75
1-1/2"		$ 27.50
Gallonage Charge (per 1,000 gallons)	(0 - 10,000 gallons)	$ .72
	(10,000 - 35,000)	$ 1.44
	(35,000+)	$ 2.16

Irrigation Service - Potable Water

Base Facility Charge		
All Meter Sizes		$ 5.50
Gallonage Charge (per 1,000 gallons)	(0 - 25,000 gallons)	$ 1.44
	(25,000+)	$ 2.16

WASTEWATER

General Service & Multi-family

Base Facility Charge	
5/8" x 3/4"	$ 7.70
1"	$ 19.25
1-1/2"	$ 38.50
2"	$ 61.60
3"	$123.20
4"	$192.50
6"	$385.00
Gallonage Charge (per 1,000 gallons)	$ 1.04

Residential Service

Base Facility Charge	
5/8" x 3/4"	$ 7.70
1"	$ 7.70
1-1/2"	$ 7.70
Gallonage Charge (per 1,000 gallons)	$ 1.04

Meter Test Charges

Meter Size	
5/8" and 3/4"	$ 20.00
1" and 1-1/2"	$ 25.00
2" and greater	Actual Cost

Miscellaneous Service Charges

Initial Connection Fee	$ 15.00
Normal Reconnection Fee	$ 15.00
Violation Reconnection Fee	$ 15.00
Premises Visit Fee	$ 10.00

Service Availability Charges

Service Line Extension and Tap	Actual Cost
Meter Installation Charge (5/8" x 3/4")	$ 65.00
Meter Installation Charge (over 5/8" x 3/4")	Actual Cost

Customer Deposits

No deposits required.

The utility has filed a tariff reflecting the rates and charges approved herein, with the exception of the irrigation rate. Accordingly, Grenelefe shall file a tariff sheet that separately identifies the irrigation rate. The other tariff sheets are approved as submitted. Grenelefe shall continue to charge these rates and charges until authorized to change by the Commission. The tariff shall be effective for service rendered or connections made on or after the stamped approval date on the tariff sheets.

Show Cause

As stated earlier, on May 14, 1996, the County Commission adopted a resolution pursuant to Section 367.171, Florida Statutes, declaring the privately-owned water and wastewater utilities in Polk County subject to the provisions of Chapter 367, Florida Statutes. On September 1, 1996, Grenelefe began charging rates for non-potable irrigation service. However, these rates had not been approved by either this Commission or the County Commission.

Section 367.081(1), Florida Statutes, provides that a utility may only charge rates and charges that have been approved by the Commission. Section 367.091(3), Florida Statutes, states that "[a] utility may only impose and collect those rates and charges

approved by the commission for the particular class of service involved." Section 367.161(1), Florida Statutes, authorizes this Commission to assess a penalty of not more than $5,000 for each offense, if a utility is found to have knowingly refused to comply with, or to have willfully violated, any provision of Chapter 367, Florida Statutes, or any lawful rule or order of the Commission.

Utilities are charged with the knowledge of the Commission's rules and statutes. Additionally, "[i]t is a common maxim, familiar to all minds that 'ignorance of the law' will not excuse any person, either civilly or criminally." Barlow v. United States, 32 U.S. 404, 411 (1833). Thus, any intentional act, such as the utility's failure to comply with Chapter 367, Florida Statutes, would meet the standard for a "willful violation." In Order No. 24306, issued April 1, 1991, in Docket No. 890216-TL titled In Re: Investigation Into The Proper Application of Rule 25-14.003, F.A.C., Relating To Tax Savings Refund for 1988 and 1989 For GTE Florida, Inc., the Commission, having found that the company had not intended to violate the rule, nevertheless found it appropriate to order it to show cause why it should not be fined, stating that "'willful' implies an intent to do an act, and this is distinct from an intent to violate a statute or rule." Id. at 6.

Failure to obtain the approval of the Commission prior to charging rates for non-potable irrigation service is an apparent violation of Sections 367.081(1) and 367.091(3), Florida Statutes. However, we believe that the circumstances of this case mitigate the necessity of a show cause proceeding at this time. As mentioned previously, in May, 1993, Grenelefe was ordered by the SWFWMD to install meters on all service connections, which included water for domestic use and all types of irrigation. This was accomplished by the utility by May 15, 1995. Grenelefe then applied to the County at that time for approval of rates, but the County did not accept the application and requested that Grenelefe obtain one year's usage data before reapplying to the County. Grenelefe contracted with a second consulting firm, obtained the information, and resubmitted to the County in May, 1996 for approval of monthly service and irrigation rates.

On July 2, 1996, the County Commission approved monthly service rates using the base facility and gallonage rate structure, as well as a rate for irrigation service. Subsequently, Grenelefe

asked for clarification of the County's vote with respect to application of the irrigation rate to non-potable water. In an August 19, 1996 letter, the County Commission staff stated, "the rates approved by the Commission for Grenelefe on July 2, 1996 were for potable water only." This letter also suggested that the utility should contact this Commission with respect to setting rates for non-potable water since the Commission had officially assumed jurisdiction May 14, 1996. On September 1, 1996, Grenelefe inappropriately started billing customers the new metered rates, including all irrigation customers using either potable or non-potable water.

As stated previously, we believe that the circumstances of this case mitigate the necessity of a show cause proceeding at this time. In a subsequent discussion in this Order, we require the utility to refund the revenues collected from the non-potable water irrigation rates. Furthermore, utility personnel have been extremely cooperative with our staff in the course of obtaining all the additional information to fully understand the history of the rate and develop an alternate non-potable water irrigation rate. Therefore, based on the foregoing, we do not find it appropriate to order Grenelefe to show cause why it should not be fined for violation of Sections 367.081(1) and 367.091(3), Florida Statutes. Our finding in this matter is consistent with Order No. PSC-93-0229-FOF-WS, issued February 10, 1993, in Docket No. 921098-WS, In Re: Application for Certificates to Provide Water and Wastewater Service in Alachua County under Grandfather Rights by Turkey Creek, Inc. & Family Diner, Inc. d/b/a Turkey Creek Utilities, wherein we did not show cause the utility, but instead required refunds of unauthorized rate increases imposed by the utility after this Commission obtained jurisdiction.

Refund of Non-potable Water Irrigation Revenues

The rates that Grenelefe began charging for non-potable water irrigation service on September 1, 1996 were identical to the rates approved for potable water irrigation service by Polk County on July 2, 1996. Although the utility was mandated by the SWFWMD to implement metered irrigation service, application of the rate to non-potable water irrigation service was never officially approved by either the County or this Commission.

For informational purposes, we requested that the utility provide an estimate of the revenue received from the non-potable water irrigation service. From October 1996 through May 1997, the utility billed 179 customers, receiving $39,152 from base facility charges and $102,902 from gallonage charges. It is our understanding that the utility has continued to charge the rate; therefore, these amounts will be larger at this time.

As stated earlier, our decision herein is consistent with the Turkey Creek Order where refunds were required when the utility imposed unauthorized rate increases after the Commission obtained jurisdiction. Order No. PSC-93-0229-FOF-WS.

While we appreciate that the utility has been under a mandate by SWFWMD to charge for non-potable irrigation, we do not believe the utility should be allowed to retain revenues collected as a result of the utility's implementation of an unauthorized rate. Therefore, we find it appropriate to require Grenelefe to refund the revenues collected from the unauthorized rate.

Accordingly, Grenelefe shall refund the revenues collected from the non-potable water irrigation rates from September 1, 1996 to date. The refund, with interest, shall be implemented pursuant to Rule 25-30.360, Florida Administrative Code. The refund shall be calculated on a per customer basis and implemented within 90 days of the date of this Order. The utility shall file refund reports consistent with the rule. All unclaimed amounts shall be treated as cash contributions-in-aid-of-construction pursuant to Rule 25-30.360(8), Florida Administrative Code.

Non-potable Water Irrigation Rate

Prior to Commission regulation, Grenelefe included at no extra charge lawn irrigation service as a component of its water and wastewater service which was billed at a flat rate. In May 1993, the SWFWMD issued a consent order requiring Grenelefe to install meters for all water usage, including all types of irrigation, in an effort to promote water conservation. Grenelefe contracted with consultants to assist in developing interim and permanent rates, and a schedule of installing meters. The rates were designed to be revenue neutral to the utility.

Grenelefe completed the meter installation program in May of 1995, installing meters on all customer connections, and in addition, 110 connections using potable water and 192 connections using non-potable water for irrigation. As explained previously, the County did not accept the utility's initial application for approval of monthly service and irrigation rates and requested that Grenelefe obtain one year's usage data before reapplying to the County, which Grenelefe did.

After transferring jurisdiction to this Commission, the County completed the pending rate case proceeding on July 2, 1996 and approved monthly rates based on the base facility and gallonage charge rate structure, with an inclining block gallonage rate. The County Commission also approved an irrigation rate comprised of the same base facility charge as the monthly water rate and gallonage rates that included the upper two tiers of the monthly water rate. These are the rates that Grenelefe has been charging all irrigation customers.

As discussed previously, correspondence after the County Commission vote clarified that the County Commission had approved this irrigation rate for application to potable irrigation water. The County stated that it did not regulate non-potable water and suggested the utility pursue this with this Commission.

We have considered several tactics with respect to addressing the issue of whether a rate should be set for non-potable water used for irrigation purposes in the context of this grandfather application. Normally this issue would be considered beyond the scope of the grandfather certificate process because traditionally utilities are only allowed to file the rates in effect at the time of the transfer which have either been codified by the County or are verified through company billing data. Anything requested by the utility outside the scope of these parameters is not subject to Commission approval as a final agency action through a grandfather proceeding.

However, this case presents an unusual dilemma because the utility specifically received a mandate from the SWFWMD to meter and bill for all irrigation water, which includes both potable and non-potable water. The utility has already been fined by the District for not installing irrigation meters in a timely fashion.

Because the County approved an irrigation rate only for potable water, we are faced with the decision of whether or not to consider what is essentially a new class of service in this grandfather application.

Because it is in the utility's best interests, we believe the review process in this case should be extended beyond the usual parameters of a grandfather application. The longer the utility remains without an approved rate, the greater its revenue losses. Because this issue goes beyond what is contemplated in the grandfather statute, this issue shall be a proposed agency action.

As this issue developed, the Grenelefe Association of Condominium Owners expressed various concerns about any consideration of a rate for non-potable irrigation water. These customers allege that any rate would be double-billing customers, because the county rate case included all the expenses related to irrigation and was intended to generate a revenue neutral effect in going from a flat, unmetered environment to a metered base facility and gallonage charge rate structure. Secondly, the customers believe that information filed by the utility to identify capital costs related to non-potable service is overstated, which necessitates further discovery.

We specifically took these concerns into account during the collection of additional data. We requested that the utility contact the consultant used by the County in developing the County's approved rates to obtain various supporting workpapers. Additionally, we requested that the utility provide information regarding the plant, bills, gallons, and expenses that are associated exclusively with the provision of non-potable water irrigation service. The information provided does not provide the level of detail that is necessary for us to determine with certainty if the County's calculations excluded all of the non-potable plant items identified by the utility. However, it appears that the County's rate calculation did not include the non-potable water bills, gallons, or expenses identified by the utility.

This Commission has recognized the provision of irrigation with non-potable water in other cases such as East Central Florida Services, Inc. and recently Braden River Utilities, Inc., which provided strictly non-potable irrigation service. Typically, non-

potable water rates are calculated using the same methodology that is used to calculate potable water rates, including consideration of rate base, depreciation expense, amortization expense, and operating income. However, we believe that a more comprehensive review, such as would be conducted in a rate proceeding, is necessary to accurately determine if any of the non-potable plant and expense items were included in the County's potable water rate calculation.

Therefore, we believe that at this time it is more prudent to only use the items that we feel confident were not included in the County's potable water rate calculation to calculate a non-potable rate. The result is that our approved rate will only recover that portion of the utility's salaries, payroll taxes, purchased power, and allowance for regulatory assessment fees that is associated with the provision of non-potable water service. The rate does not include a return on the utility's investment in the non-potable plant. This is not our preferred methodology, but given the limited information that is available and the utility's immediate need for a non-potable water rate, we believe that this "minimalist" approach is the most reasonable solution at this time.

The following are the approved rates for irrigation service with non-potable water:

Irrigation Service - Non-Potable Water

Base Facility Charge	
5/8" x 3/4"	$ 2.83
1"	$ 7.07
1-1/2"	$ 14.15
2"	$ 22.64
3"	$ 45.28
4"	$ 70.75
6"	$141.49
Gallonage Charge (per 1,000 gallons)	$ .61

The utility shall file a tariff sheet reflecting the above rates. The tariff shall be effective for service rendered on or

after the stamped approval date on the tariff if no timely protest is filed by a substantially affected person.

Meter Installation and Service Availability Charges

Commission practice with respect to applicable charges on a separate meter used for potable water irrigation is to charge the base facility and gallonage charge associated with the meter size, a meter installation charge and an additional service availability charge since these meters are placing a separate demand on the potable water treatment facility. These additional charges were not billed by the utility because the SWFWMD mandated their installation, not because they were voluntarily requested by the customer.

However, we are concerned with the utility being appropriately compensated in the future if additional customers request irrigation service using potable water. The utility is at risk of having these charges imputed at the time of filing for a rate increase if the charges are not properly identified in the tariff and applied by the utility. Therefore, the utility shall file a revised tariff sheet indicating the applicability of these charges for that particular service in the future. This tariff shall be effective for connections made on or after the stamped approval date on the tariff sheet.

Closing of Docket

Upon expiration of the protest period, if a timely protest is not received from a substantially affected person, upon receipt and staff's approval of the revised tariff sheets and refund reports as required by Rule 25-30.360, Florida Administrative Code, this docket shall be closed.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities in Polk County is hereby granted Certificates Nos. 589-W and 507-S to serve the territory described in Attachment A of this Order. It is further

ORDERED that the rates and charges set forth in the body of this Order are hereby approved. Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities shall charge these rates and charges until authorized to change by this Commission. It is further

ORDERED that Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities shall file tariff sheets which separately identify the potable water irrigation rate, indicate the applicability of meter installation and service availability charges, and reflect the non-potable water irrigation rate approved herein. It is further

ORDERED that the rates and charges approved herein shall be effective for service rendered or connections made on or after the stamped approval date on the tariff sheets. It is further

ORDERED that Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities shall refund revenues collected from non-potable water irrigation rates since September 1, 1996. It is further

ORDERED that the refund, with interest, shall be implemented pursuant to Rule 25-30.360, Florida Administrative Code, on a per customer basis within 90 days of the date of this Order. It is further

ORDERED that Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities shall file refund reports consistent with Rule 25-30.360, Florida Administrative Code. It is further

ORDERED that Sports Shinko Utility, Inc. d/b/a Grenelefe Utilities shall not be required to show cause why it should not be fined for violation of Sections 367.081(1) and 367.091(3), Florida Statutes. It is further

ORDERED that the provisions of this Order, issued as proposed agency action, shall become final and effective unless an appropriate petition, in the form provided by Rule 25-22.036, Florida Administrative Code, is received by the Director, Division of Records and Reporting, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the "Notice of Further Proceedings or Judicial Review" attached hereto. It is further

ORDERED that upon expiration of the protest period, if a timely protest is not received from a substantially affected person and upon receipt and staff's approval of the revised tariff sheets and refund reports as required by Rule 25-30.360, Florida Administrative Code, this docket shall be closed.

By ORDER of the Florida Public Service Commission this 9th day of December, 1997.

BLANCA S. BAYÓ, Director
Division of Records and Reporting

(S E A L)

BLR

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing or judicial review of Commission orders that is available under Sections 120.57 or 120.68, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing or judicial review will be granted or result in the relief sought.

As identified in the body of this order, our action requiring a refund of non-potable water irrigation revenues, approving a non-potable water irrigation rate, and requiring the filing of a tariff sheet reflecting meter installation and service availability charges is preliminary in nature and will not become effective or final, except as provided by Rule 25-22.029, Florida Administrative Code. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, as provided by Rule 25-22.029(4), Florida Administrative Code, in the form provided by Rule 25-22.036(7)(a) and (f), Florida Administrative Code. This petition must be received by the Director, Division of Records and Reporting, at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on December 30, 1997. If such a petition is filed, mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing. In the absence of such a petition, this order shall become effective on the date subsequent to the above date as provided by Rule 25-22.029(6), Florida Administrative Code.

Any objection or protest filed in this docket before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

If the relevant portion of this order becomes final and effective on the date described above, any party adversely affected may request judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or by the First District Court of Appeal in the case of a water or wastewater

utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days of the effective date of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

Any party adversely affected by the Commission's final action in this matter may request: (1) reconsideration of the decision by filing a motion for reconsideration with the Director, Division of Records and Reporting within fifteen (15) days of the issuance of this order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Director, Division of Records and Reporting and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

ATTACHMENT A

SPORTS SHINKO UTILITY, INC. d/b/a GRENELEFE UTILITIES

WATER AND WASTEWATER SERVICE AREA

DESCRIPTION OF TERRITORY SERVED

The following areas in Range 28 East, Township 28 South, Sections 5, 6, 7 and 8, Polk County, Florida;

The South ½ of Section 6;
The North ½ of Section 7; and

In Sections 7 and 8 described as follows:
The Point of Beginning (POB) identified as the center of Section 7; from the POB run N 89°42'32" E a distance of 2,599.05 feet; to the NW corner of Section 8; thence N 89°50'22" E a distance of 1,320.00 feet; thence South a distance of 1,317.85 feet more or less; thence S 03°59'01" E a distance of 827.42 feet; thence N 89°54'04" W a distance of 1,378.88 feet; to the East line of Section 7; thence S 89°26'13" W a distance of 2,574.02 feet; thence N 00°37'09" W a distance of 2,152.99 feet; to the POB; and

In Section 5 described as follows:
Begin at the SW corner of Section 5, Range 28 E, Township 28 S; run N 00°13'39" E a distance of 2,641.87 feet to the POB; from the POB run N 00°05'32" W a distance of 660.00 feet; thence N 89°49'05" E a distance of 1,600 feet more or less; thence Southerly along the waters edge of Lake Marion a distance of 688 feet more or less; thence S 89°50'03" W a distance of 1,407 feet more or less to the POB; and

In Section 5 described as follows:
From the SW corner of Section 5, Range 28 E, Township 28 S, also the POB; run N 00°13'39" E a distance a 2,641.87 feet; thence N 89°49'05" W a distance of 971.87 feet; thence S 00°43'25" E a distance of 2,642.27 feet; thence S 89°50'03"W a distance of 994.74 feet to the POB; and

In Section 8 described as follows:
From the NW corner of Section 8, Range 28 E, Township 28 S, also the POB; run N 89°50'03" E a distance a 994.74 feet; thence S 00°02'32"W a distance of 2,634.51 feet; thence S 89°50'22" W a distance of 1,000.27 feet; thence N 00°09'45" E a distance of 2,634.45 feet to the POB.