

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for transfer of water and wastewater facilities and Certificate Nos. 600-W and 516-S from Orchid Springs Development Corporation to CSWR-Florida Utility Operating Company, LLC, in Polk County.

DOCKET NO. 20250110-WS  
ORDER NO. PSC-2026-0118-PAA-WS  
ISSUED: April 27, 2026

The following Commissioners participated in the disposition of this matter:

GABRIELLA PASSIDOMO SMITH, Chairman  
GARY F. CLARK  
MIKE LA ROSA  
BOBBY PAYNE  
ANA ORTEGA

NOTICE OF PROPOSED AGENCY ACTION  
ORDER ESTABLISHING NET BOOK VALUE AND  
REVISING MISCELLANEOUS SERVICE CHARGES  
AND

FINAL ORDER GRANTING TRANSFER OF CERTIFICATE NOS. 600-W AND 516-S  
AND CONTINUING EXISTING RATES, INITIAL CUSTOMER DEPOSITS, VIOLATION  
RECONNECTION CHARGE, LATE PAYMENT CHARGE, AND NSF CHARGE

BY THE COMMISSION:

NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein establishing net book value and revising miscellaneous service 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 (F.A.C.).

Background

Orchid Springs Development Corporation (Orchid Springs, Utility, or Seller) is a Class C utility, providing water and wastewater service to 345 residential and 207 general service customers in Polk County, Florida. The Utility's wastewater treatment plant (WWTP) was decommissioned in 2010; therefore, the Utility purchases wastewater treatment from the City of Winter Haven. The Utility is located in the Southwest Florida Water Management District (SWFWMD). In its 2024 Annual Report, Orchid Springs reported a net operating loss of \$89,491 for water and a net operating income of \$2,808 for wastewater.

In 1998, we granted Orchid Springs grandfather certificates for water and wastewater services.<sup>1</sup> The certificated service territory has not been amended since that time. The Utility's last rate increase was in 2018.<sup>2</sup> On September 2, 2025, CSWR-Florida Utility Operating Company, LLC (CSWR – Orchid Springs or Buyer) filed an application with us for transfer of Certificate Nos. 600-W and 516-S from Orchid Springs to CSWR – Orchid Springs. The sale will close after our vote to approve the transfer.

This Order addresses the transfer of the water and wastewater systems and Certificate Nos. 600-W and 516-S, the appropriate rates and charges, and the appropriate net book value (NBV) of the water and wastewater systems for transfer purposes. We have jurisdiction, pursuant to Section 367.071, Florida Statutes (F.S.).

### Decision

#### I. Transfer of Certificate Nos. 600-W and 516-S

##### Legal Standard

Transfers of certificates are governed by Section 367.071, F.S. and by Rule 25-30.037, F.A.C. The statute provides that we may approve the transfer if it is in the public interest and the transferee will fulfill the commitments, obligations, and representations of the utility. To demonstrate that the transferee can do so, the rule requires the transferee to show the financial and technical ability to operate the utility.

##### Analysis

On September 2, 2025, CSWR – Orchid Springs filed an application for the transfer of Certificate Nos. 600-W and 516-S from Orchid Springs to the buyer, CSWR – Orchid Springs, in Polk County. The application is in compliance with Section 367.071, F.S., and our rules concerning applications for transfer of certificates. The sale to CSWR – Orchid Springs will become final after our approval of the transfer, pursuant to Section 367.071(1), F.S.

##### Noticing, Territory, and Land Ownership

CSWR – Orchid Springs provided notice of the application pursuant to Section 367.071, F.S., and Rule 25-30.030, F.A.C. No objections to the transfer were filed, and the time for doing so has expired. The application contains a description of the Utility's authorized service territory, which is appended to this Order as Attachment A. Pursuant to Rule 25-30.037(2)(s), F.A.C., CSWR – Orchid Springs provided an unrecorded warranty deed as evidence that the Buyer will have rights to long-term use of the land upon which the treatment facilities are located. CSWR –

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<sup>1</sup> Order No. PSC-98-0918-FOF-WS, issued July 7, 1998, in Docket No. 19970158-WS, *In re: Application for grandfather certificate to operate a water and wastewater utility in Polk County, by Orchid Springs Development Corporation.*

<sup>2</sup> Order Nos. PSC-2018-0591-PAA-WS, issued December 19, 2018, and PSC-2018-0591A-PAA-WS, issued January 16, 2019, in Docket No. 20180063-WS, *In re: Application for limited proceeding rate increase in Polk County by Orchid Springs Development Corporation.*

Orchid Springs committed to providing the executed and recorded deed within 60 days of the Order approving this transfer.

#### Facility Description and Compliance

The Utility's water system consists of one operational well and one deactivated well on reserve, two hydropneumatic ground tanks, and a total of 22,850 feet of water mains varying in diameter from 2 inches to 8 inches.<sup>3</sup> Orchid Springs is permitted to withdraw up to 576,000 gallons of water per day.<sup>4</sup> The Utility's wastewater system consists of four lift stations, 32 manholes, 18,020 feet of collecting mains, and 3,400 feet of force mains.<sup>5</sup> As stated in the case background, Orchid Springs no longer has a WWTP and wastewater treatment is purchased from the City of Winter Haven. CSWR – Orchid Springs provided a copy of Orchid Springs' current permit from the SWFWMD pursuant to Rule 25-30.037(2)(r)1., F.A.C. The Buyer committed to providing a copy of its permit transfer application, reflecting the change in ownership, within 60 days of the Order approving this transfer.

We reviewed the Utility's most recent sanitary survey, dated January 27, 2022. The Utility was found to be in compliance with the Department of Environmental Protection.

#### Purchase Agreement and Financing

Pursuant to Rule 25-30.037(2)(i) and (j), F.A.C., the application contains a statement regarding financing and a copy of the purchase agreement, which includes the purchase price, terms of payment, and a list of the assets purchased. There are no guaranteed revenue contracts or customer advances of Orchid Springs that must be disposed of in regard to the transfer. CSWR – Orchid Springs will review all leases and developer agreements and will assume or renegotiate those agreements on a case-by-case basis prior to closing. Any customer deposits will be refunded to customers by the Seller prior to the closing. According to the purchase and sale agreement, the total purchase price for the water and wastewater assets is \$500,000. According to the Buyer, the closing has not yet taken place and is dependent on our approval of the transfer.

#### Technical and Financial Ability

Pursuant to Rule 25-30.037(2)(1) and (m), F.A.C., the application contains statements describing the technical and financial ability of the Buyer to provide service to the proposed service area. As referenced in the transfer application, the Buyer will fulfill the commitments, obligations, and representations of the Seller with regard to Utility matters. CSWR – Orchid Springs' application states that it owns and operates water and wastewater systems in Florida, Missouri, Arkansas, Kentucky, Texas, Louisiana, Tennessee, Mississippi, Arizona, South Carolina, and North Carolina that currently serve more than 190,000 water and 257,500 wastewater customers. CSWR - Orchid Springs currently owns and operates eleven utilities

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<sup>3</sup> Orchid Springs' 2024 Annual Report.

<sup>4</sup> Orchid Springs' January 27, 2022, Sanitary Survey.

<sup>5</sup> Orchid Springs' 2024 Annual Report.

certificated by this Commission.<sup>6</sup> The Buyer plans to use qualified and licensed contractors to provide routine operation and maintenance of the systems, as well as to handle billing and customer service. The Buyer stated that the purchasing entity was created for the purpose of acquiring and operating water and wastewater systems in Florida as a public utility. In its application, the parent company of CSWR – Orchid Springs, Central States Water Resources, Inc., provided financial statements for itself and its subsidiaries, including CSWR – Orchid Springs, as well as an affidavit stating its ability and intent to meet all reasonable capital needs arising from the operation of the Utility. We have reviewed the parent company’s financial statements. Based on the above, the Buyer has demonstrated the technical and financial ability to provide service to the existing service territory.

### Rates, Charges, and Initial Customer Deposits

Orchid Springs’ rates and miscellaneous service charges, with the exception of the late payment charges, were last approved in 2018 in a limited proceeding rate case.<sup>7</sup> The late payment charges were approved in 2015 in a staff assisted rate case.<sup>8</sup> The Utility’s initial customer deposits were approved in 1998 for its water system and in 2016 for its wastewater

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<sup>6</sup> See Order No. PSC-2022-0115-PAA-WS, issued March 15, 2022, in Docket No. 20210093-WS, *In re: Application for transfer of water and wastewater systems of Aquarina Utilities, Inc., water Certificate No. 517-W, and wastewater Certificate No. 450-S to CSWR-Florida Utility Operating Company, LLC, in Brevard County.*; Order No. PSC-2022-0120-PAA-WU, issued March 18, 2022, in Docket No. 20210095-WU, *In re: Application for transfer of water facilities of Sunshine Utilities of Central Florida, Inc. and water Certificate No. 363-W to CSWR-Florida Utility Operating Company, LLC, in Marion County.*; Order No. PSC-2022-0116-PAA-SU, issued March 17, 2022, in Docket No. 20210133-SU, *In re: Application for transfer of facilities of North Peninsula Utilities Corporation and wastewater Certificate No. 249-S to CSWR-Florida Utility Operating Company, LLC, in Volusia County.*; Order No. PSC-2022-0364-PAA-WU, issued October 25, 2022, in Docket No. 20220019-WU, *In re: Application for transfer of water facilities of Neighborhood Utilities, Inc. and water Certificate No. 430-W to CSWR-Florida Utility Operating Company, LLC, in Duval County.*; Order No. PSC-2023-0216-PAA-SU, issued July 27, 2023, in Docket No. 20220149-SU, *In re: Application for transfer of wastewater Certificate No. 365-S of Sebring Ridge Utilities, Inc. to CSWR-Florida Utility Operating Company, LLC, in Highlands County.*; Order PSC-2023-0266-PAA-WS, issued August 22, 2023, in Docket No. 20220062-WS, *In re: Application for transfer of water and wastewater facilities of C.F.A.T. H2O, Inc., water Certificate No. 552-W, and wastewater Certificate No. 481-S to CSWR-Florida Utility Operating Company, LLC, in Marion County.*; Order No. PSC-2023-0245-PAA-WS, issued August 17, 2023, in Docket No. 20220063-WS, *In re: Application for transfer of water and wastewater facilities of Tradewinds Utilities, Inc., water Certificate No. 405-W, and wastewater Certificate No. 342-S to CSWR-Florida Utility Operating Company, LLC, in Marion County.*; Order No. PSC 2023-0359-PAA-SU, issued November 28, 2023, in Docket No. 20230033, *In re: Application for transfer of wastewater Certificate No. 562-S of TKCB, Inc. to CSWR-Florida Utility Operating Company, LLC, in Brevard County.*; Order Nos. PSC-2023-0305-PAA-WS, issued October 13, 2023, and PSC-2023-0305A-PAA-WS, issued February 16, 2024, in Docket No. 20220064-WS, *In re: Application for transfer of water and wastewater facilities of Tymber Creek Utilities, Inc., water Certificate No. 303-W, and wastewater Certificate No. 252-S to CSWR-Florida Utility Operating Company, LLC, in Volusia County.*; Order No. PSC-2023-0257-PAA-SU, issued August 21, 2023, in Docket No. 20220061-SU, *In re: Application for transfer of wastewater Certificate No. 318-S from BFF Corp to CSWR-Florida utility Operating Company, LLC, in Marion County.*; Order No. PSC-2025-0280-PAA-WS, issued July 21, 2025, in Docket No. 20240130-WS, *In re: Application for grandfather certificate to operate water and wastewater utility in Citrus County, by CSWR-Florida Utility Operating Company, LLC.*

<sup>7</sup> Order No. PSC-2018-0591-PAA-WS, issued December 19, 2018, in Docket No. 20180063-WS, *In re: Application for limited proceeding rate increase in Polk County by Orchid Springs Development Corporation.*

<sup>8</sup> Order No. PSC-15-0569-PAA-WS, issued December 16, 2015, in Docket No. 20140239-WS, *In re: Application for staff-assisted rate case in Polk County by Orchid Springs Development Corporation.*

system.<sup>9</sup> The Utility has no service availability charges for water or wastewater. Subsequently, the rates have been amended by seven price index rate adjustments. Rule 25-9.044(1), F.A.C., provides that, in the case of a change of ownership or control of a utility, the rates, classifications, and regulations of the former owner must continue unless authorized to change by this Commission.

In regard to the Utility's existing miscellaneous service charges, the violation reconnection, late payment, and NSF charges are appropriate. However, the remaining miscellaneous service charges do not conform to Rule 25-30.460, F.A.C., and are discussed later. Therefore, the Utility's existing rates, initial customer deposits, violation reconnection charge, late payment charge, and NSF charge as shown on Schedule No. 2 shall remain in effect until a change is authorized by this Commission in a subsequent proceeding. The tariff pages reflecting the transfer shall be effective on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C.

#### Regulatory Assessment Fees (RAFs) and Annual Reports

We have verified that the Utility is current on the filing of annual reports and RAFs through December 31, 2024. The Seller will continue to be responsible for filing the Utility's annual reports and paying RAFs, until the closing of the sale. After the closing, the Buyer will be responsible for all future years.

#### Conclusion

Based on the foregoing, we find that the transfer of the water and wastewater systems and Certificate Nos. 600-W and 516-S is in the public interest and shall be approved effective the date that the sale becomes final. The resultant Order shall serve as the Buyer's certificate and shall be retained by the Buyer. The Buyer shall submit the executed and recorded deed for continued access to the land upon which its facilities are located, copies of its permit transfer application, and a copy of its signed and executed contract for sale to us within 60 days of the Order approving the transfer, which is final agency action. If the sale is not finalized within 60 days of the transfer Order, the Buyer shall file a status update in the docket file. The Utility's existing rates, initial customer deposits, violation reconnection charge, late payment charge, and NSF charge as shown on Schedule No. 2 shall remain in effect until a change is authorized by this Commission in a subsequent proceeding. The tariff pages reflecting the transfer shall be effective on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475(1), F.A.C. The Utility is current with respect to RAFs and annual reports through December 31, 2024. Based on the application, the Seller will be responsible for RAFs and annual reports until closing. The Buyer shall be responsible for filing annual reports and paying RAFs for all future years.

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<sup>9</sup> Order No. PSC-2019-0043-CO-WS, issued January 17, 2019, in Docket No. 20180063-WS, *In re: Application for limited proceeding rate increase in Polk County by Orchid Springs Development Corporation*; and Order No. PSC-98-0198-FOF-WS, issued July 7, 1998, in Docket No. 19970158-WS, *In re: Application for grandfather certificate to operate a water and wastewater utility in Polk County, by Orchid Springs Development Corporation*.

## II. Net Book Value (NBV)

Rate base for the water and wastewater systems were last established for the Utility as of December 31, 2014, by Order No. PSC-15-0569-PAA-WS.<sup>10</sup> The purpose of establishing NBV for transfers is to determine whether an acquisition adjustment should be approved. The Buyer has not requested an acquisition adjustment at this time; however, CSWR – Orchid Springs states that it reserves the right to petition for a positive acquisition adjustment within three years of the approval of the transfer under Rule 25-30.0371, F.A.C. The NBV does not include normal ratemaking adjustments for used and useful plant or working capital. The Utility’s NBV has been updated to reflect balances as of September 2, 2025.<sup>11</sup>

### Utility Plant In Service (UPIS)

The Utility’s general ledger reflected a water plant balance of \$309,962 as of September 2, 2025. Audit staff determined that the correct water plant balance is \$319,951. The \$9,990 variance reflects additions and retirements identified by audit staff. In addition, the Utility reported a wastewater plant balance of \$651,585 as of September 2, 2025. However, audit staff determined that the correct wastewater plant balance is \$560,489, reflecting additions and retirements identified by audit staff. As a result, water plant shall be increased by \$9,990, and wastewater plant shall be reduced by \$91,096. As such, we find a water plant balance of \$319,951 and a wastewater plant balance of \$560,489.

### Land

In Order No. PSC-15-0569-PAA-WS, the land balances for water and wastewater were \$1,682 and \$0, respectively. However, the Utility’s general ledger reflected land balances of \$480 for water and \$58,860 for wastewater. The Utility stated that these discrepancies resulted from a change in accounting staff responsible for Orchid Springs and that the necessary land value adjustments were not made. Audit staff adjusted the land balances for both water and wastewater in accordance with the prior Commission Order. As such, we find a land balance of \$1,682 for water and a land balance of \$0 for wastewater.

### Accumulated Depreciation

The Utility’s general ledger reflected an accumulated depreciation balance of \$278,092 for water and \$489,019 for wastewater. Audit staff recalculated accumulated depreciation using the audited UPIS plant balances and the depreciation rates established by Rule 25-30.140(2), F.A.C. Audit staff determined accumulated depreciation for water to be understated by \$16,573 and wastewater to be overstated by \$12,216. We further recalculated accumulated depreciation for wastewater to be \$479,590, to properly reflect the balance for Account 355 – Power

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<sup>10</sup> Order No. PSC-15-0569-PAA-WS, issued December 16, 2015, in Docket No. 20140239-WS, *In re: Application for staff-assisted rate case in Polk County by Orchid Springs Development Corporation*.

<sup>11</sup> Net book value is calculated through the date of the closing. According to the Utility’s application, the closing will not occur until after the transaction receives our approval. Therefore, we are relying on the most current information provided to staff auditors at the time of the filing.

Generation Equipment. As a result, accumulated depreciation shall be increased by \$16,573 for water and decreased by \$9,429 for wastewater. As such, we find an accumulated depreciation balance of \$294,665 for water and \$479,590 for wastewater, as of September 2, 2025.

Contributions-in-Aid-of-Construction (CIAC) and Accumulated Amortization of CIAC

Audit staff noted that the Utility's wastewater system received a donated power generator valued at \$64,000 from the City of Winter Haven in April 2022. The Utility recorded the asset in Account 355 – Power Generation Equipment, but did not record a corresponding increase to CIAC. Audit staff increased CIAC Account 271 by \$64,000 and determined the accumulated amortization of CIAC balance for wastewater shall be \$9,098. We further recalculated the accumulated amortization of CIAC to be \$11,917. We find a balance of \$64,000 for CIAC and a balance of \$11,917 for accumulated amortization of CIAC.

Net Book Value

The Utility's general ledger reflected an NBV of \$32,350 for water and \$221,426 for wastewater, as of September 2, 2025. Based on the adjustments above, we find an NBV for the Utility of \$26,968 for water and \$28,815 for wastewater, as of September 2, 2025.

Conclusion

Based on the above, we find, for transfer purposes, that the NBV of the Utility's water system is \$26,968, and the NBV of the wastewater system is \$28,815, as of September 2, 2025. Within 90 days of the date of the final order, the Buyer shall be required to notify us in writing that it has adjusted its books in accordance with this decision. The adjustments shall be reflected in the Utility's 2026 Annual Report when filed. The Buyer is not requesting a positive acquisition adjustment as part of this transfer docket, but may petition for a for a positive acquisition adjustment within the three years established in Rule 25-30.0371, F.A.C.

III. Miscellaneous Service Charges

Analysis

The Utility did not request to revise its existing miscellaneous service charges. Section 367.091, F.S., authorizes us to establish, increase, change a rate, or charge other than monthly rates or service availability charges. The Utility's miscellaneous service charges include an initial connection and normal reconnection charges. Rule 25-30.460, F.A.C., does not allow for initial connection and normal reconnection charges. The definitions for initial connection charges and normal reconnection charges were subsumed in the definition of the premises visit charge. Therefore, the initial connection and normal reconnection charges shall be removed and the definition for the premises visit charge be updated to comply with Rule 25-30.460, F.A.C. The existing charges, and the revised charges we approve herein, are shown in Table 1.

**Table 1**  
**Miscellaneous Service Charges**

	Water/Wastewater Existing		Water/Wastewater Commission Approved	
	Water	Wastewater	Water	Wastewater
Initial Connection Charge	\$15.00	\$15.00	N/A	N/A
Normal Reconnection Charge	\$15.00	\$15.00	N/A	N/A
Premises Visit Charge	\$15.00	\$15.00	\$15.00	\$15.00

Conclusion

Based on the above, the miscellaneous service charges shall be revised to conform to Rule 25-30.460, F.A.C. The tariff shall be revised to reflect the removal of initial connection and normal reconnection charges. CSWR – Orchid Springs shall be required to file a proposed customer notice to reflect the approved charges. The approved charges shall be effective on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved charge shall not be implemented until Commission staff has approved the proposed customer notice and the notice has been received by customers. The Utility shall provide proof of the date notice was given, no less than 10 days after the date of the notice. CSWR – Orchid Springs shall be required to charge the approved miscellaneous services charges until authorized to change them by this Commission in a subsequent proceeding.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that the transfer of the water and wastewater systems and Certificate Nos. 600-W and 516-S from Orchid Springs Development Corporation to CSWR-Florida Utility Operating Company, LLC, is in the public interest and is hereby approved effective the date that the sale becomes final. The resultant Order shall serve as the Buyer’s certificate and shall be retained by the Buyer. It is further

ORDERED that the Buyer shall submit the executed and recorded deed for continued access to the land upon which its facilities are located, copies of its permit transfer application, and a copy of its signed and executed contract for sale to this Commission within 60 days of the Order approving the transfer, which is final agency action. If the sale is not finalized within 60 days of the transfer Order, the Buyer shall file a status update in the docket file. It is further

ORDERED that the Utility’s existing rates, initial customer deposits, violation reconnection charge, late payment charge, and NSF charge are shown on Schedule No. 2, and shall remain in effect until a change is authorized by this Commission in a subsequent proceeding. The tariff pages reflecting the transfer shall be effective on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475(1), Florida Administrative Code (F.A.C.). The Seller will be responsible for RAFs and annual reports until closing. The Buyer shall be responsible for filing annual reports and paying RAFs for all future years. It is further

ORDERED that the NBV of the water and wastewater system for transfer purposes is \$26,968 for water and \$28,815 for wastewater as of September 2, 2025. Within 90 days of the date of this Order, CSWR – Orchid Springs shall notify the Commission in writing that it has adjusted its books in accordance with this decision. The adjustments shall be reflected in the Utility’s 2026 Annual Report when filed. The Buyer is not requesting a positive acquisition adjustment as part of this transfer docket, but may petition for a for a positive acquisition adjustment within the three years established in Rule 25-30.0371, F.A.C. It is further

ORDERED that the miscellaneous service charges are hereby revised to conform to Rule 25-30.460, F.A.C. The tariff shall be revised to reflect the removal of initial connection and normal reconnection charges. CSWR – Orchid Springs shall file a proposed customer notice to reflect the approved charges. The approved charges shall be effective on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved charge shall not be implemented until Commission staff has approved the proposed customer notice and the notice has been received by customers. The Utility shall provide proof of the date notice was given, no less than 10 days after the date of the notice. CSWR – Orchid Springs shall charge the approved miscellaneous services charges until authorized to change them by this Commission in a subsequent proceeding. It is further

ORDERED that the provisions of this Order, issued as proposed agency action, shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, Florida Administrative Code, is received by the Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the “Notice of Further Proceedings” attached hereto. It is further

ORDERED that if no protest to the proposed agency action is filed by a substantially affected person within 21 days of the date of the issuance of the Order, a Consummating Order shall be issued and the docket shall be closed administratively upon Commission staff’s verification that the revised tariff sheets have been filed, that proof has been provided that appropriate noticing has been done pursuant to Rule 25-30.475, F.A.C, the Buyer has notified the Commission in writing that it has adjusted its books in accordance with the Commission’s decision, the Buyer has submitted the executed and recorded warranty deed, that the Buyer has submitted a copy of its application for permit transfer to the DEP, and that the Buyer has submitted a signed and executed copy of its contract for sale within 60 days of our Order approving the transfer.

By ORDER of the Florida Public Service Commission this 27th day of April, 2026.



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ADAM TEITZMAN  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399  
(850) 413-6770  
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

MRT

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 the actions taken herein establishing net book value and revising miscellaneous service charges are preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on May 18, 2026. 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 and final upon the issuance of a Consummating Order.

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.

Any party adversely affected by the Commission's procedural or intermediate action in this matter may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code, if issued by a Prehearing Officer; (2) reconsideration within 15 days pursuant to Rule 25-22.060, Florida Administrative Code, if issued by the Commission; or (3) 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. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.060, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.

**CSWR-Florida Utility Operating Company, LLC**

**Polk County**

**Orchid Springs Village Water and Wastewater Service Area**

**TRACT A:** STARTING AT THE NORTHEAST CORNER OF SECTION 35, TOWNSHIP 28 SOUTH, RANGE 26 EAST, RUN THENCE SOUTH 00E22'00" EAST ALONG THE EAST BOUNDARY OF SECTION 35 A DISTANCE OF 580.8 FEET TO A CONCRETE MARKER FOR THE POINT OF BEGINNING; RUN THENCE SOUTH 00E22'00" EAST ALONG THE EAST BOUNDARY OF SECTION 35 A DISTANCE OF 1414.2 FEET; THENCE NORTH 89E44'00" EAST A DISTANCE OF 560 FEET; THENCE NORTH 33E58'00" EAST A DISTANCE OF 1000 FEET; THENCE NORTH 40E11'00" WEST A DISTANCE OF 1826.13 FEET; THENCE NORTH 60E57'00" WEST A DISTANCE OF 467 FEET TO THE EASTERLY RIGHT-OF-WAY BOUNDARY OF COUNTY ROAD 550; THENCE SOUTH 29E03'00" WEST ALONG THE EASTERLY RIGHT-OF-WAY OF COUNTY ROAD 550 A DISTANCE OF 1195 FEET; THENCE NORTH 89E44'00" EAST A DISTANCE OF 1038.76 FEET TO THE POINT OF BEGINNING, AND

**TRACT B:** NORTH 420 FEET OF THE SOUTH 749.20 FEET OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 35, TOWNSHIP 28 SOUTH, RANGE 26 EAST, LYING EAST OF THE RIGHT-OF-WAY OF COUNTY ROAD 550, CONTAINING APPROXIMATELY 11.16 ACRES. ALSO THE 122 FEET IMMEDIATELY EAST OF THE ABOVE-DESCRIBED PROPERTY WHICH WAS CLOSED AS A ROAD BY POLK COUNTY COMMISSIONERS, RESOLUTION RECORDED IN OFFICIAL RECORDS BOOK 1067, PAGE 823.

**TRACT #2:** ALL THAT PART OF THE WEST HALF OF THE SOUTHWEST QUARTER OF THE SOUTHWEST QUARTER OF SECTION 25, TOWNSHIP 28 SOUTH, RANGE 26 EAST, AND THE EAST HALF OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER, SECTION 26, TOWNSHIP 28 SOUTH, RANGE 26 EAST, LYING SOUTHEASTERLY AND SOUTHERLY OF THE RIGHT-OF-WAY OF COUNTY ROAD 550, AND LYING NORTHERLY OF A LINE DESCRIBED AS FOLLOWS: STARTING AT THE CORNER COMMON TO SECTIONS 25, 26, 35, AND 36, TOWNSHIP 28 SOUTH, RANGE 26 EAST, POLK COUNTY, FLORIDA, RUN THENCE NORTH 89E46'00" EAST ALONG THE SOUTH BOUNDARY OF SAID SECTION 25 A DISTANCE OF 148.78 FEET FOR THE POINT OF BEGINNING; THENCE RUN NORTH 40E11'00" WEST A DISTANCE OF 303.13 FEET, THENCE NORTH 60E57'00" WEST A DISTANCE OF 467 FEET TO A CONCRETE MARKER LOCATED ON THE EASTERLY RIGHT-OF-WAY BOUNDARY OF COUNTY ROAD 550 AT A POINT 459.05 FEET NORTH AND 454.77 FEET WEST OF THE COMMON CORNER ABOVE DESCRIBED FOR THE END OF SAID LINE. SUBJECT TO RIGHTS-OF-WAY AS OF RECORD AND/OR IN USE.

**TRACT #3:** THE SOUTH HALF OF THE SOUTHEAST QUARTER OF THE NORTHEAST QUARTER, SECTION 35, TOWNSHIP 28 SOUTH, RANGE 26 EAST, AND THAT PART

OF THE NORTHWEST QUARTER OF SECTION 36, TOWNSHIP 28 SOUTH, RANGE 26 EAST, POLK COUNTY, FLORIDA, DESCRIBED AS: STARTING AT THE NORTHWEST CORNER OF SECTION 36, TOWNSHIP 28 SOUTH, RANGE 26 EAST, RUN THENCE NORTH 89E46'00" EAST ALONG THE NORTH BOUNDARY OF SECTION 36 A DISTANCE OF 148.78 FEET FOR A POINT OF BEGINNING; THENCE RUN SOUTH 40E11'00" EAST A DISTANCE OF 1523.0 FEET, THENCE SOUTH 33E58'00" WEST A DISTANCE OF 1000.0 FEET, THENCE SOUTH 89E44'00" WEST A DISTANCE OF 560 FEET TO THE WEST BOUNDARY OF SECTION 36, THENCE SOUTH 00E22'00" EAST ALONG THE SECTION LINE 464.95 FEET TO A POINT 200.04 FEET NORTHERLY OF THE SOUTHWEST CORNER OF THE NORTHWEST QUARTER OF SECTION 36, THENCE RUN NORTH 69E50'30" EAST ALONG THE CENTERLINE OF A CANAL A DISTANCE OF 683.83 FEET, THENCE NORTH 33E58'00" EAST A DISTANCE OF 1296.18 FEET, THENCE NORTH 40E11'00" WEST A DISTANCE OF 1506.60 FEET TO A POINT ON THE NORTH BOUNDARY OF SECTION 36, THENCE RUN SOUTH 89E46'00" WEST ALONG THE SAID NORTH BOUNDARY OF SECTION 36 A DISTANCE OF 260.89 FEET TO THE POINT OF BEGINNING. SUBJECT TO RIGHTS-OF-WAY AS OF RECORD AND/OR IN USE. (37.1).

**TRACT #4:** ALL THAT PART OF THE NORTHWEST QUARTER OF SECTION 36, TOWNSHIP 28 SOUTH, RANGE 26 EAST, POLK COUNTY, FLORIDA, LYING EASTERLY AND NORTHERLY OF A LINE DESCRIBED AS: STARTING AT THE NORTHWEST CORNER OF SECTION 36, RUN THENCE NORTH 89E46'00" EAST ALONG THE NORTH BOUNDARY OF SECTION 36, A DISTANCE OF 409.67 FEET FOR THE POINT OF BEGINNING OF SAID LINE; RUN THENCE SOUTH 40E11'00" EAST A DISTANCE OF 1506.60 FEET, THENCE SOUTH 33E58'00" WEST A DISTANCE OF 1296.18 FEET TO THE CENTERLINE OF A CANAL, THENCE RUN NORTH 69E50'30" EAST ALONG THE CENTERLINE OF SAID CANAL A DISTANCE OF 2139.4 FEET, MORE OR LESS, TO ITS INTERSECTION WITH THE EAST BOUNDARY OF SAID NORTHWEST QUARTER OF SECTION 36, FOR THE END OF SAID LINE. SUBJECT TO RIGHTS-OF-WAY AS OF RECORD AND/OR IN USE.

**TRACT #5:** THE SOUTH HALF OF THE SOUTHEAST QUARTER SECTION 25, TOWNSHIP 28 SOUTH, RANGE 26 EAST, POLK COUNTY, FLORIDA, LESS AND EXCEPT: BEGIN AT THE NORTHEAST CORNER OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER AND RUN SOUTH 00E19'17" EAST ALONG THE EAST LINE OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER A DISTANCE OF 457.10 FEET, THENCE NORTH 88E44'17" WEST 108.15 FEET, THENCE SOUTH 52E15'43" WEST 476.63 FEET, THENCE SOUTH 00E05'17" EAST 252.20 FEET, THENCE SOUTH 89E54'43" WEST 138.00 FEET, THENCE NORTH 00E05'17" WEST 182.00 FEET, THENCE NORTH 80E58'17" WEST 419.00 FEET, THENCE NORTH 50E57'17" WEST 725.00 FEET, THENCE NORTH 69E41'17" WEST 625.70 FEET, THENCE NORTH 00E05'17" WEST 72.69 FEET TO A POINT ON THE NORTH LINE OF SAID SOUTH HALF OF THE SOUTHEAST QUARTER, THENCE NORTH 89E54'43" EAST ALONG SAID NORTH LINE 2184.81 FEET TO THE POINT OF BEGINNING, LESS AND EXCEPT RIGHT-OF-WAY OF COUNTY ROAD 550, AND LESS AND EXCEPT THE EAST 30 FEET OF THE SOUTH 866.9 FEET

OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SAID SECTION 25 FOR ROAD, AND LESS AND EXCEPT BEGINNING 473.96 FEET NORTH OF THE SOUTHWEST CORNER OF THE SOUTH HALF OF THE SOUTHEAST QUARTER AND RUN NORTH A DISTANCE OF 812.03 FEET THENCE RUN EAST A DISTANCE OF 313.07 FEET THENCE RUN SOUTH A DISTANCE OF 806.95 FEET THENCE RUN WEST A DISTANCE OF 313.03 FEET TO THE POINT OF BEGINNING.

**TRACT #6:** THAT PART OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 28 SOUTH, RANGE 26 EAST, POLK COUNTY, FLORIDA, DESCRIBED AS: BEGINNING AT THE NORTHEAST CORNER OF SECTION 36, RUN THENCE SOUTH ALONG THE EAST BOUNDARY OF SECTION 36 A DISTANCE OF 533.80 FEET TO ITS INTERSECTION WITH THE CENTERLINE OF A CANAL, THENCE RUN SOUTH 69E50'30" WEST ALONG SAID CENTERLINE OF CANAL A DISTANCE OF 2823.3 FEET, MORE OR LESS, TO ITS INTERSECTION WITH THE WEST BOUNDARY OF SAID NORTHEAST QUARTER, THENCE RUN A DISTANCE OF 1,496.01 FEET NORTH ALONG THE WEST BOUNDARY OF SAID NORTHEAST QUARTER TO THE NORTHWEST CORNER OF THE NORTHEAST QUARTER, THENCE RUN EASTERLY ALONG THE NORTH BOUNDARY OF SAID NORTHEAST QUARTER OF SECTION 36 A DISTANCE OF 2642.28 FEET TO THE POINT OF BEGINNING. SUBJECT TO RIGHT-OF-WAY OVER THE EAST 30 FEET THEREOF.

**FLORIDA PUBLIC SERVICE COMMISSION**  
**authorizes**  
**CSWR-Florida Utility Operating Company, LLC**  
**pursuant to**  
**Certificate Number 600-W**

to provide water service in Polk County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rule, regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-98-0918-FOF-WS	07/07/1998	19970158-WS	Grandfather Certificate
PSC-98-1579-PAA-WS	11/25/1998	19980441-WS	Rate Increase
PSC-15-0569-PAA-WS	12/16/2015	20140239-WS	Rate Increase
PSC-2018-0591-PAA-WS	12/19/2018	20180063-WS	Limited Proceeding
PSC-2026-0118-PAA-WS	4/27/2026	20250110-WS	Transfer

**FLORIDA PUBLIC SERVICE COMMISSION**  
**authorizes**  
**CSWR-Florida Utility Operating Company, LLC**  
**pursuant to**  
**Certificate Number 516-S**

to provide wastewater service in Polk County in accordance with the provisions of Chapter 367, Florida Statutes, and the Rule, regulations, and Orders of this Commission in the territory described by the Orders of this Commission. This authorization shall remain in force and effect until superseded, suspended, cancelled or revoked by Order of this Commission.

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
PSC-98-0918-FOF-WS	07/07/1998	19970158-WS	Grandfather Certificate
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PSC-2018-0591-PAA-WS	12/19/2018	20180063-WS	Limited Proceeding
PSC-2026-0118-PAA-WS	4/27/2026	20250110-WS	Transfer

**CSWR-Florida Utility Operating Company, LLC  
 Orchid Springs Development Corporation**

**Schedule of Water Net Book Value as of September 2, 2025**

<u>Description</u>	<u>Balance Per Utility 09/02/25</u>	<u>Adjustments</u>		<u>Balance Per Commission 09/02/25</u>
Utility Plant in Service	\$309,962	\$9,990	A	\$319,951
Land & Land Rights	480	1,202	B	1,682
Accumulated Depreciation	(278,092)	(16,573)	C	(294,665)
CIAC	0	0		0
Amortization of CIAC	<u>0</u>	<u>0</u>		<u>0</u>
Net Book Value	<u>\$32,350</u>	<u>(\$5,382)</u>		<u>\$26,968</u>

**CSWR-Florida Utility Operating Company, LLC  
Orchid Springs Development Corporation**

**Schedule of Wastewater Net Book Value as of September 2, 2025**

<b><u>Description</u></b>	<b><u>Balance Per Utility 09/02/25</u></b>	<b><u>Adjustments</u></b>		<b><u>Balance Per Commission 09/02/25</u></b>
Utility Plant in Service	\$651,585	(\$91,096)	A	\$560,489
Land & Land Rights	58,860	(58,860)	B	0
Accumulated Depreciation	(489,019)	9,429	C	(479,590)
CIAC		(64,000)		(64,000)
Amortization of CIAC	<u>0</u>	<u>11,917</u>	D	<u>11,917</u>
Net Book Value	<u>\$221,426</u>	<u>(\$192,611)</u>		<u>\$28,815</u>

**CSWR-Florida Utility Operating Company, LLC  
Orchid Springs Development Corporation**

**Explanation of Adjustments to Water Net Book Value as of  
September 2, 2025**

<b>Explanation</b>	<b>Amount</b>
A. UPIS To reflect the appropriate balance, including all additions and retirements.	\$9,990
B. Land To reflect the appropriate balance.	1,202
C. Accumulated Depreciation To reflect the appropriate balance.	(16,573)
Total Adjustments to Water Net Book Value as of September 2, 2025	<u>(\$5,382)</u>

**CSWR-Florida Utility Operating Company, LLC  
Orchid Springs Development Corporation**

**Explanation of Adjustments to Wastewater Net Book Value as of  
September 2, 2025**

<b>Explanation</b>	<b>Amount</b>
A. UPIS To reflect the appropriate balance, including all additions and retirements.	(\$91,096)
B. Land To reflect the appropriate balance, based on previous order.	(58,860)
C. Accumulated Depreciation To reflect the appropriate balance.	9,429
D. CIAC To reflect the appropriate balance	(64,000)
E. Accumulated Amortization of CIAC To reflect the appropriate balance.	<u>11,917</u>
Total Adjustments to Wastewater Net Book Value as of September 2, 2025	<u>(\$128,611)</u>

**CSWR-Florida Utility Operating Company, LLC  
Orchid Springs Development Corporation**

**Schedule of Commission-Approved Water Account Balances as of  
September 2, 2025**

<b>Account No.</b>	<b>Description</b>	<b>UPIS</b>	<b>Accumulated Depreciation</b>
304	Structures & Improvements	\$17,667	(\$10,330)
307	Wells and Springs	3,360	(3,360)
310	Power Generation Equipment	37,437	(37,437)
311	Well Pumps	25,601	(10,054)
320	Water Treatment Equipment	10,758	(10,198)
330	Distribution Reservoirs & Standpipes	12,049	(12,049)
331	Transmission & Distribution Mains	162,129	(162,129)
333	Services	16,737	(16,737)
334	Meters & Meter Installations	24,903	(24,903)
335	Hydrants	9,310	(7,468)
340	Office Furniture & Equipment	<u>0</u>	<u>0</u>
	Total	<u>\$319,951</u>	<u>(\$294,665)</u>

**CSWR-Florida Utility Operating Company, LLC  
Orchid Springs Development Corporation**

**Schedule of Commission-Approved Wastewater Account Balances as of September 2, 2025**

<b>Account No.</b>	<b>Description</b>	<b>UPIS</b>	<b>Accumulated Depreciation</b>
354	Structure and Improvements	\$21,246	(\$10,905)
355	Power Generation Equipment	64,000	(11,917)
360	Collection Sewers - Force	21,740	(21,740)
361	Collection Sewers - Gravity	219,184	(219,184)
363	Service to Customers	64,454	(64,454)
364	Wastewater Treatment Equipment	3,101	(3,101)
370	Receiving Wells	150,628	(150,628)
370.1	Decommissioning of WWTP	0	0
371	Pumping Equipment	9,385	(9,089)
389	Services	5,081	(5,081)
395	Power Operated Equipment	<u>1,670</u>	<u>(1,670)</u>
	Total	<u>\$560,489</u>	<u>(\$479,591)</u>

**CSWR – Florida Utility Operating Company, LLC  
Existing Monthly Water Rates**

Residential and General Service

Base Facility Charge by Meter Size

5/8" X 3/4"	\$13.35
3/4"	\$20.03
1"	\$33.38
1 1/2"	\$66.75
2"	\$106.80
3"	\$213.60
4"	\$333.75
6"	\$667.50
Charge Per 1,000 gallons	\$2.42

**Initial Customer Deposits**

	Residential Service	General Service
5/8" X 3/4"	\$35.00	\$35.00
Over 5/8" X 3/4"	2x average estimated bill	2x average estimated bill

**Miscellaneous Service Charges**

Violation Reconnection	\$15.00
Late Payment Charge	\$7.00
NSF Check Charge	Pursuant to Section 68.065, F.S.

**CSWR – Florida Utility Operating Company, LLC  
 Existing Monthly Wastewater Rates**

**Residential Service**

All Meter Sizes \$28.13

Charge Per 1,000 gallons – Residential  
 6,000 gallon cap \$6.72

**General Service**

Base Facility Charge by Meter Size

5/8" X 3/4"	\$28.13
3/4"	\$42.19
1"	\$70.32
1 1/2"	\$140.64
2"	\$225.02
3"	\$450.04
4"	\$703.19
6"	\$1,406.38

Charge Per 1,000 gallons \$8.01

**Initial Customer Deposits**

	Residential Service	General Service
5/8" X 3/4"	\$91.00	2x average estimated bill
Over 5/8" X 3/4"	2x average estimated bill	2x average estimated bill

**Miscellaneous Service Charges**

Violation Reconnection	Actual Cost
Late Payment Charge	\$7.00
NSF Check Charge	Pursuant to Section 68.065, F.S.