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August 4, 2026

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Item 1

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Office of Industry Development and Market Analysis (Williams, Mallow, ^{CH}Fogleman)
Office of the General Counsel (Sparks, Imig) *SPS*

RE: Application for Certificate of Authority to Provide Telecommunications Service

AGENDA: 8/4/2026 - Consent Agenda - Proposed Agency Action - Interested Persons May Participate

SPECIAL INSTRUCTIONS: None

Please place the following Applications for Certificate of Authority to Provide Telecommunications Service on the consent agenda for approval.

<u>DOCKET NO.</u>	<u>COMPANY NAME</u>	<u>CERT. NO.</u>
20260102-TX	Clear Rate Communications, LLC	9017
20260103-TX	Vero Networks ABS, LLC	9018

The Commission is vested with jurisdiction in this matter pursuant to Section 364.335, Florida Statutes. Pursuant to Section 364.336, Florida Statutes, certificate holders must pay a minimum annual Regulatory Assessment Fee if the certificate is active during any portion of the calendar year. A Regulatory Assessment Fee Return Notice will be mailed each December to the entity listed above for payment by January 30.

Item 2

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Office of the General Counsel (Augspurger, Bloom) *SMC*
Division of Administrative and IT Services (Kissell) *BM*
Division of Economics (Galloway, Guffey, McNulty, Smith) *ETD*

RE: Docket No. 20260041-OT – Proposed amendment of Rules 25-4.0161, Regulatory Assessment Fees; Telecommunications Companies; 25-6.0131, Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives; 25-7.101, Regulatory Assessment Fees; Natural Gas Transmission Companies; 25-7.0131, Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas Districts; and 25-30.120, F.A.C., Regulatory Assessment Fees; Water and Wastewater Utilities.

AGENDA: 08/04/26 – Regular Agenda – Rule Proposal - Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: 09/22/26 (Rule must be proposed by this date pursuant to Section 120.54(2)(a)2., F.S.)

RULE STATUS: Proposal May be Deferred

SPECIAL INSTRUCTIONS: None

Case Background

The Florida Legislature has established a statutory duty for the Florida Public Service Commission (Commission) to set and collect a regulatory assessment fee (RAF) for each regulated utility. Each statute that grants the Commission with regulatory authority over an investor-owned utility also requires each utility in the particular industry to pay a RAF: Section

364.336, Florida Statutes (F.S.), relates to telecommunication companies; Section 366.14, F.S., relates to gas and electric utilities; Section 367.145, F.S., relates to water and wastewater systems; and Section 368.109, F.S., relates to natural gas transmission utilities. In executing its statutory duty to set and collect RAFs, the Commission adopted Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, 25-30.120, Florida Administrative Code (F.A.C.), for the particular industries and developed forms for use by the regulated utilities in filing RAF returns.

In 2025, the Legislature amended Chapter 120, F.S., to require each agency to review all its rules in the F.A.C. over a five-year period. This recommendation addresses the following rules that were identified in the Commission's rule review as part of the rules requiring amendment:

25-4.0161, F.A.C.	Regulatory Assessment Fees; Telecommunications Companies.
25-6.0131, F.A.C.	Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives.
25-7.0131, F.A.C.	Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas Districts.
25-7.101, F.A.C.	Regulatory Assessment Fees; Natural Gas Transmission Companies.
25-30.120, F.A.C.	Regulatory Assessment Fees; Water and Wastewater Utilities.

Staff emphasizes that the recommended amendments to the above rules do not modify the current RAF assessment rates.

The Commission's Notices of Development of Rulemaking were published in Volume 52, Number 59, of the Florida Administrative Register on March 26, 2026. No workshop was requested or held.

This recommendation addresses whether the Commission should propose the amendment of Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C. The Commission has jurisdiction pursuant to Sections 350.127(2), 366.05, 367.121, and 368.104, F.S.

Discussion of Issues

Issue 1: Should the Commission propose the amendment of Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C.?

Recommendation: Yes. The Commission should propose the amendment of Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., as set forth in Attachments A and B. The Commission should also certify the rules as minor violation rules. (Augsburger, Bloom, Guffey)

Staff Analysis: The purpose of this rulemaking is to amend Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., to update and clarify the rules and the forms incorporated by reference to reflect current Commission practice and use, designate the Division of Economics as the division from which utilities may obtain assistance in complying with their RAF filing requirements, delete an obsolete telecommunications provision, and update wording to adhere to plain language principles. For example, in Rule 25-4.0161, F.A.C., staff determined that subsection (2)(a) of the rule was obsolete, as it applied only during the interim period of January 1, 2011, through December 31, 2011. Staff recommends that the Commission propose the amendment of Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., as set forth in Attachment A.

Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., refer to and incorporate various Commission forms required for regulated utilities to file their Regulatory Assessment Fee Return or to request a Regulatory Assessment Fee Extension Request. Staff recommends the forms as set forth in Attachment B be updated to reflect the appropriate division from which utilities may seek assistance and to update the wording of the forms to adhere to plain language principles.

Minor Violation Rules Certification

Pursuant to Section 120.695, F.S., the agency head must certify, for each rule filed for adoption, whether any part of the rule is designated as a rule the violation of which would be a minor violation. Existing Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., are currently on the Commission's list of minor violation rules because violation of the rules would not result in economic or physical harm to a person, would not have an adverse effect on the public health, safety or welfare, and would not create a significant threat of such harm. The amendments to the rules would not change their status as minor violation rules. If the Commission proposes the amendment of these rules, then, pursuant to Section 120.695, F.S., the Commission should certify that Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., are rules for which a violation would constitute a minor violation.

Statements of Estimated Regulatory Cost

Statements of Estimated Regulatory Cost (SERCs) were prepared for each rule and are appended as Attachment C. Each SERC concludes that the rule will not have an adverse impact on small business and that the rule is not likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate within one year after implementation. Further, the SERCs conclude that the rules will not likely have an adverse impact on economic growth, private sector job creation or employment, private sector investment, or business competitiveness, productivity or

Date: July 23, 2026

innovation in excess of \$1 million in the aggregate within five years of implementation. None of the adverse impact or regulatory cost criteria set forth in Section 120.541(2)(a), F.S., will be exceeded as a result of the recommended amendments to the rules and therefore legislative ratification pursuant to Section 120.541(3), F.S., is not required. In addition, the SERCs state that the rules will have no impact on small cities or counties and will not increase the cost to the Commission to implement and enforce the rules. No regulatory alternatives have been submitted pursuant to Section 120.541(1)(a), F.S.

Conclusion

Based on the foregoing, staff recommends that the Commission should propose the amendment of Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., as set forth in Attachments A and B.

Staff also recommends that the Commission certify that Rules 25-4.0161, 25-6.0131, 25-7.0131, 25-7.101, and 25-30.120, F.A.C., are rules for which a violation would constitute a minor violation.

Issue 2: Should this docket be closed?

Recommendation: Yes. If no requests for hearing are made, no comments from the Joint Administrative Procedures Committee (JAPC) are filed, and no proposals for lower cost regulatory alternatives are submitted pursuant to Section 120.541(1)(a), F.S., the rules should be filed for adoption with the Florida Department of State, and the docket should be closed. (Augsburger, Bloom)

Staff Analysis: If no request for hearing is made, no comments from JAPC are filed, and no proposals for a lower cost regulatory alternatives are submitted pursuant to Section 120.541(1)(a), F.S., the rules should be filed for adoption with the Florida Department of State, and the docket should be closed.

1 **25-4.0161 Regulatory Assessment Fees; Telecommunications Companies.**

2 (1) For the purposes of this rule and except for pay telephone service providers, all
3 incumbent local exchange companies, shared tenant service providers, alternative access
4 vendors, and competitive local exchange companies that hold an active certificate of public
5 convenience and necessity that was obtained prior to July 1, 2011, and all telecommunications
6 companies that hold an active certificate of authority obtained after July 1, 2011, are defined
7 as local telephone service providers. Companies classified as pay telephone service providers
8 are those companies that hold an active pay telephone certificate of public convenience and
9 necessity that was obtained prior to July 1, 2011, and those companies that hold an active pay
10 telephone certificate of authority obtained after July 1, 2011.

11 ~~(2)(a) For the interim period January 1, 2011 through December 31, 2011, as applicable~~
12 ~~and as provided in Sections 350.113 and 364.336, F.S., each company shall remit a fee based~~
13 ~~upon its gross operating revenue as provided below. Each company that has paid by August~~
14 ~~15, 2011, regulatory assessment fees for the period January 1, 2011 through June 30, 2011,~~
15 ~~shall pay a regulatory assessment fee in the amount of 0.0016 of its gross operating revenues~~
16 ~~derived from intrastate business during the period July 1, 2011 through December 31, 2011.~~
17 ~~Each company that has not paid any regulatory assessment fees for the period January 1, 2011~~
18 ~~through December 31, 2011, shall pay a regulatory assessment fee in the amount of 0.0018 of~~
19 ~~its gross operating revenues derived from intrastate business. The minimum regulatory~~
20 ~~assessment fees provided in paragraph (2)(b) shall apply and shall be filed in accordance with~~
21 ~~the schedules provided in subsections (3) and (4). For the purpose of determining this fee,~~
22 ~~each telecommunications company shall deduct from gross operating revenues any amount~~
23 ~~paid to another telecommunications company for the use of any telecommunications network~~
24 ~~to provide service to its customers.~~

25 (b) Effective January 1, 2012, as applicable and as provided in Sections 350.113 and 364.336,

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 F.S., each company must ~~shall~~ remit a fee based upon its gross operating revenue as provided
2 below. This fee is ~~shall be~~ referred to as a regulatory assessment fee, and each company must
3 ~~shall~~ pay a regulatory assessment fee in the amount of 0.0016 of its gross operating revenues
4 derived from intrastate business. For the purpose of determining this fee, each
5 telecommunications company must ~~shall~~ deduct from gross operating revenues any amount
6 paid to another telecommunications company for the use of any telecommunications network
7 to provide service to its customers. Regardless of the gross operating revenue of a company, a
8 minimum annual regulatory assessment fee will ~~shall~~ be imposed as follows:

- 9 1. Local Telephone Service Provider – \$600; and
10 2. Pay Telephone Service Provider – \$100.

11 (3) Telecommunications companies that owed gross regulatory assessment fees of \$10,000
12 or more for the preceding calendar year must ~~shall~~ pay the fee and remit the appropriate form
13 twice a year. The regulatory assessment fee and appropriate form must ~~shall~~ be filed no later
14 than July 30 for the preceding period of January 1 through June 30, and no later than January
15 30 of the following year for the period of July 1 through December 31. Telecommunications
16 companies that owed gross regulatory assessment fees of less than \$10,000 for the preceding
17 calendar year must ~~shall~~ pay the fee and remit the appropriate form once a year. The
18 regulatory assessment fee and appropriate form must ~~shall~~ be filed no later than January 30 of
19 the subsequent year for the current calendar year operations.

20 (4) If the due date falls on a Saturday, Sunday, or legal holiday, the due date is extended to
21 the next business day. If the fees are sent by registered mail, the date of the registration is the
22 United States Postal Service's postmark date. If the fees are sent by certified mail and the
23 receipt is postmarked by a postal employee, the date on the receipt is the United States Postal
24 Service's postmark date. The postmarked certified mail receipt is evidence that the fees were
25 mailed ~~delivered~~. Regulatory assessment fees are considered paid on the date they are

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1 postmarked by the United States Postal Service or received and logged in by the
2 Commission's Division of Administrative and Information Technology Services in
3 Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage,
4 and postmarked no later than the due date.

5 (5) Commission Form PSC 1039 (08/26) ~~PSC/TEL 159 (12/11)~~, entitled "Local Telephone
6 Service Provider Regulatory Assessment Fee Return," is available at [\[hyperlink\]](#),
7 <http://www.flrules.org/Gateway/reference.asp?No=Ref-00761>; ~~Form PSC/TEL 160 (12/11)~~,
8 entitled "~~Interim Local Telephone Service Provider Regulatory Assessment Fee Return~~," is
9 available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-00762>; and Form PSC
10 1038 (08/26) ~~PSC/TEL 26 (12/11)~~, entitled "Pay Telephone Service Provider Regulatory
11 Assessment Fee Return," is available at [\[hyperlink\]](#)
12 <http://www.flrules.org/Gateway/reference.asp?No=Ref-00760>; and ~~Form PSC/TEL 161~~
13 ~~(12/11)~~, entitled "~~Interim Pay Telephone Service Provider Regulatory Assessment Fee~~
14 ~~Return~~," is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-00763>. These
15 forms are incorporated into this rule by reference and may also be obtained from the
16 Commission's Division of Administrative and Information Technology Services. The failure
17 of a telecommunications company to receive a return form does ~~shall~~ not excuse the company
18 from its obligation to timely remit the regulatory assessment fees.

19 (6) Each telecommunications company has ~~shall have~~ up to and including the due date in
20 which to submit the applicable form and:

21 (a) Remit the total amount of its fee, or

22 (b) Remit an amount which the company estimates is its full fee.

23 (7) Where the company remits less than its full fee, the remainder of the full fee is ~~shall be~~
24 due on or before the 30th day from the due date and must ~~shall~~, where the amount remitted
25 was less than 90 percent of the total regulatory assessment fee, include interest as provided by

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existing law.

1 paragraph (9)(b) of this rule.

2 (8) A company may request either a 15-day or a 30-day extension of its due date for
3 payment of regulatory assessment fees or for filing its return form by submitting, to the
4 Division of Administrative and Information Technology Services, Commission Form PSC
5 1037 (08/26), ~~PSC/AIT 124 (12/11)~~ entitled “Regulatory Assessment Fee Extension Request,”
6 which is incorporated into this rule by reference and is available at [hyperlink]
7 <http://www.flrules.org/Gateway/reference.asp?No=Ref-00764>. This form may also be
8 obtained from the Commission’s Division of Administrative and Information Technology
9 Services.

10 (a) The request for extension must be received by the Division of Administrative and
11 Information Technology Services at least two weeks before the due date.

12 (b) The request for extension will not be granted if the company has any unpaid
13 regulatory assessment fees, penalties, or interest due from a prior period.

14 (c) ~~If Where~~ a telecommunications company receives an extension of its due date
15 pursuant to this rule, the telecommunications company must ~~shall~~ remit a charge as set out in
16 Section 350.113(5), F.S., in addition to the regulatory assessment fees.

17 (9) The delinquency of any amount due to the Commission from the telecommunications
18 company pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the
19 first calendar day after any date established as the due date either by operation of this rule or
20 by an extension pursuant to this rule.

21 (a) A penalty, as set out in Section 350.113, F.S., applies ~~shall apply~~ to any such
22 delinquent amounts.

23 (b) Interest at the rate of 12 percent per annum applies ~~shall apply~~ to any such
24 delinquent amounts.

25 (10) The Division of Administrative and Information Technology Services will ~~shall~~ send

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1 by certified mail a regulatory assessment fee delinquency notice to any company that fails to
2 file a regulatory assessment fee return and that fails to pay the regulatory assessment fee by
3 the date specified in subsection (3), unless the company has met the requirements of
4 subsections (7) and (8).

5 (11) If a company fails to pay the regulatory assessment fee within 20 days after receiving
6 a delinquency notice, the Division of Administrative and Information Technology Services, in
7 cooperation with the Division of Economics ~~Office of Telecommunications~~ and the Office of
8 General Counsel, will establish a docket and administratively issue a “Notice of Proposed
9 Agency Action Order Imposing Penalties and Collection Costs, and Requiring Payment of
10 Delinquent Regulatory Assessment Fees, or Cancelling Certificates for Violation of Rule 25-
11 4.0161, F.A.C., and Section 364.336, F.S.” The company must pay the past due regulatory
12 assessment fees, the penalty and interest for late payment as provided in Section 350.113, F.S.,
13 and as stated in subsection (9) above, and must also pay the applicable penalty stated in
14 subsection (12) for failure to file the regulatory assessment fee return.

15 (12) Pursuant to Section 364.285, F.S., the Commission has the authority to impose a
16 penalty or cancel a certificate if a company refuses to comply with Commission rules, orders,
17 or Florida Statutes. The penalty, which ~~will~~ include collection costs, for failure to file the
18 regulatory assessment fee return by the date stated in the delinquency notice ~~is shall be~~ as
19 follows:

- 20 (a) First violation – \$500;
21 (b) Second violation – \$1,000;
22 (c) Third violation – \$2,000.

23 Failure of the company to pay the full amount due and stated in the Notice of Proposed
24 Agency Action will result in the cancellation of the company’s certificate.

25 (13) For a company’s fourth failure to pay the regulatory assessment fee after being sent a

1 delinquency notice, Commission staff will ~~shall~~ file a recommendation to the Commission for
2 further action.

3 (14) A company that reapplies for a Certificate of Authority must pay all prior unpaid
4 regulatory assessment fees, plus the penalty and interest defined in subsection (9), and any
5 prior unpaid penalty assessed in accordance with subsection (11).

6 *Rulemaking Authority 350.127(2) FS. Law Implemented 350.113, 364.285, 364.336 FS.*

7 *History—New 5-18-83, Formerly 25-4.161, Amended 10-19-86, 1-1-91, 12-29-91, 1-8-95, 12-*
8 *26-95, 7-7-96, 11-11-99, 12-7-04, 10-6-05, 4-16-07, 12-4-11, _____.*

**25-6.0131 Regulatory Assessment Fees; Investor-owned Electric Companies,
Municipal Electric Utilities, Rural Electric Cooperatives.**

(1) As applicable and as provided in Section 350.113, F.S., and Section 366.14, F.S., each company, utility, or cooperative must ~~shall~~ remit to the Commission a fee based upon its gross operating revenue. This fee is ~~shall be~~ referred to as a regulatory assessment fee. Regardless of the gross operating revenue of a company, utility, or cooperative, a minimum annual regulatory assessment fee of \$25 will ~~shall~~ be imposed.

(a) Each investor-owned electric company must ~~shall~~ pay a regulatory assessment fee in the amount of 0.000848 of its gross operating revenues derived from intrastate business, excluding sales for resale between investor-owned electric companies, municipal electric utilities, and rural electric cooperatives or any combination thereof.

(b) Each municipal electric utility and rural electric cooperative must ~~shall~~ pay a regulatory assessment fee in the amount of 0.00009905 of its gross operating revenues derived from intrastate business, excluding sales for resale between investor-owned electric companies, municipal electric utilities, and rural electric cooperatives or any combination thereof.

(2) Regulatory assessment fees are due each January 30 for the preceding period or any part of the period from July 1 until December 31, and on July 30 for the preceding period or any part of the period from January 1 until June 30.

(3) If the due date falls on a Saturday, Sunday, or a holiday, the due date is extended to the next business day. If the fees are sent by registered mail, the date of the registration is the United States Postal Service's postmark date. If the fees are sent by certified mail and the receipt is postmarked by a postal employee, the date on the receipt is the United States Postal Service's postmark date. The postmarked certified mail receipt is evidence that the fees were mailed ~~delivered~~. Regulatory assessment fees are considered paid on the date they are

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1 postmarked by the United States Postal Service or received and logged in by the
2 Commission's Division of Administrative and Information Technology Services in
3 Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and
4 postmarked no later than the due date.

5 (4) Commission Form PSC 1040 (08/26) PSC/ECO 68 (01/24), entitled "Investor-Owned
6 Electric Utility Regulatory Assessment Fee Return₂"; is available at [hyperlink]
7 <http://www.flrules.org/Gateway/reference.asp?No=Ref-16449>; Commission Form PSC 1041
8 (08/26) PSC/ECO 69 (01/24), entitled "Municipal Electric Utility Regulatory Assessment Fee
9 Return₁" is available at [hyperlink] [http://www.flrules.org/Gateway/reference.asp?No=Ref-](http://www.flrules.org/Gateway/reference.asp?No=Ref-16450)
10 [16450](http://www.flrules.org/Gateway/reference.asp?No=Ref-16450); and Commission Form PSC 1042 (08/26) PSC/ECO 70 (01/24), entitled "Rural
11 Electric Cooperative Regulatory Assessment Fee Return₁" is available at [hyperlink]
12 <http://www.flrules.org/Gateway/reference.asp?No=Ref-16448>. These forms are incorporated
13 into this rule by reference and may be also be obtained from the Commission's Division of
14 Administrative and Information Technology Services. The failure of a company, utility, or
15 cooperative to receive a return form does ~~shall~~ not excuse the company, utility, or cooperative
16 from its obligation to timely remit the regulatory assessment fees.

17 (5) Each company, utility, or cooperative has ~~shall have~~ up to and including the due date in
18 which to:

19 (a) Remit the total amount of its fee; or

20 (b) Remit an amount which the company, utility, or cooperative estimates is its full fee.

21 (6) Where the company, utility, or cooperative remits less than its full fee, the remainder
22 of the full fee is ~~shall be~~ due on or before the 30th day from the due date and must ~~shall~~, where
23 the amount remitted was less than 90 percent of the total regulatory assessment fee, include
24 interest as provided by paragraph (8)(b) of this rule.

25 (7) A company, utility, or cooperative may request either a 15-day or a 30-day extension

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1 of its due date for payment of regulatory assessment fees or for filing its return form by
2 submitting to the Division of Administrative and Information Technology Services
3 Commission Form PSC 1037 (08/26) PSC/AIT 124 (12/11), entitled “Regulatory Assessment
4 Fee Extension Request,” which is incorporated into this rule by reference and is available at
5 [hyperlink]: <http://www.flrules.org/Gateway/reference.asp?No=Ref-02620>. This form may
6 also be obtained from the Commission’s Division of Administrative and Information
7 Technology Services.

8 (a) The request for extension must be received by the Division of Administrative and
9 Information Technology Services at least two weeks before the due date.

10 (b) The request for extension will not be granted if the company, utility, or cooperative
11 has any unpaid regulatory assessment fees, penalties, or interest due from a prior period.

12 (c) ~~If Where~~ a company, utility, or cooperative receives an extension of its due date
13 pursuant to this rule, the entity must ~~shall~~ remit a charge as set out in Section 350.113(5), F.S.,
14 in addition to the regulatory assessment fee.

15 (8) The delinquency of any amount due to the Commission from the company, utility, or
16 cooperative pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the
17 first calendar day after any date established as the due date either by operation of this rule or
18 by an extension pursuant to this rule.

19 (a) A penalty, as set out in Section 350.113(4), F.S., applies ~~shall apply~~ to any such
20 delinquent amounts.

21 (b) Interest at the rate of 12 percent per annum applies ~~shall apply~~ to any such
22 delinquent amounts.

23 *Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 350.113, 366.14 FS. History—*
24 *New 5-18-83, Amended 2-9-84, Formerly 25-6.131, Amended 6-18-86, 10-16-86, 3-7-89, 2-*
25 *19-92, 7-7-96, 1-1-99, 5-7-13, 4-1-24, _____.*

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1 **25-7.0131 Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas**
2 **Districts.**

3 (1) As applicable and as provided in Sections 350.113 and 366.14, F.S., each gas utility,
4 municipal, or gas district must ~~shall~~ remit a fee based upon its gross operating revenue. This
5 fee is ~~shall be~~ referred to as a regulatory assessment fee. Regardless of the gross operating
6 revenue of a company, a minimum annual regulatory assessment fee of \$25 will ~~shall~~ be
7 imposed.

8 (a) Each investor-owned gas utility must ~~shall~~ pay a regulatory assessment fee in the
9 amount of .005 of its gross operating revenue derived from intrastate business, excluding sales
10 for resale between public utilities, municipal gas utilities, and gas districts or any combination
11 thereof.

12 (b) Each municipal or gas district must ~~shall~~ pay a regulatory assessment fee in the
13 amount of 0.001919 of its gross operating revenue derived from intrastate business, excluding
14 sales for resale between public utilities, municipal gas utilities, and gas district or any
15 combination thereof.

16 (2) Regulatory assessment fees are due each January 30 for the preceding period or any
17 part of the period from July 1 until December 31, and on July 30 for the preceding period or
18 any part of the period from January 1 until June 30.

19 (3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended
20 to the next business day. If the fees are sent by registered mail, the date of the registration is
21 the United States Postal Service's postmark date. If the fees are sent by certified mail and the
22 receipt is postmarked by a postal employee, the date and the receipt is the United States Postal
23 Service's postmark date. The postmarked certified mail receipt is evidence that the fees were
24 mailed ~~delivered~~. Regulatory assessment fees are considered paid on the date they are
25 postmarked by the United States Postal Service or received and logged in by the

Commission’s Division of Administrative and Information Technology Services in Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage and postmarked no later than the due date.

(4) Commission Form PSC 1044 (08/26) ~~PSC/AFD 67 (01/99)~~, entitled “Investor-Owned Natural Gas Utility Regulatory Assessment Fee Return,” is available at [hyperlink],² <http://www.flrules.org/Gateway/reference.asp?No=Ref-02613> and Form PSC 1043 (08/26) ~~PSC/AFD 71 (07/96)~~, entitled “Gas Municipal or Gas District Regulatory Assessment Fee Return,” is available at [hyperlink].³ These forms are incorporated into this rule by reference and may also be obtained from the Commission’s Division of Administrative and Information Technology Services. The failure of a utility to receive a return form does ~~shall~~ not excuse the utility from its obligation to timely remit the regulatory assessment fees.

(5) Each utility, municipal, and gas district has ~~shall have~~ up to and including the due date in which to:

(a) Remit the total amount of its fee, or

(b) Remit an amount which the utility, municipal, or gas district estimates is its full fee.

(6) Where the utility, municipal, or gas district remits less than its full fee, the remainder of the full fee is ~~shall be~~ due on or before the 30th day from the due date and must ~~shall~~, where the amount remitted was less than 90 percent of the total regulatory assessment fee, include interest as provided by paragraph (8)(b) of this rule.

(7) A utility, municipal, or gas district may request either a 15-day or a 30-day extension of its due date for payment of regulatory assessment fees or for filing its return form by submitting to the Division of Administrative and Information Technology Services Commission Form PSC 1037 (08/26), ~~PSC/AIT 124 (12/11)~~ entitled “Regulatory Assessment Fee Extension Request,” which is incorporated into this rule by reference and is available at

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 [hyperlink]: <http://www.flrules.org/Gateway/reference.asp?No=Ref-02621>. This form may
2 also be obtained from the Commission's Division of Administrative and Information
3 Technology Services.

4 (a) The request for extension must be received by the Division of Administrative and
5 Information Technology Services at least two weeks before the due date.

6 (b) The request for extension will not be granted if the utility has any unpaid regulatory
7 assessment fees, penalties, or interest due from a prior period.

8 (c) ~~If Where~~ a utility, municipal, or gas district receives an extension of its due date
9 pursuant to this rule, the entity utility, municipal, or gas district must ~~shall~~ remit a charge as
10 set out in Section 350.113(5), F.S., in addition to the regulatory assessment fee.

11 (8) The delinquency of any amount due to the Commission from the utility, municipal, or
12 gas district pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the
13 first calendar day after any date established as the due date either by operation of this rule or
14 by an extension pursuant to this rule.

15 (a) A penalty, as set out in Section 350.113, F.S., applies ~~shall apply~~ to any such
16 delinquent amounts.

17 (b) Interest at the rate of 12 percent per annum applies ~~shall apply~~ to any such
18 delinquent amounts.

19 *Rulemaking Authority 350.127(2), 366.05 FS. Law Implemented 350.113, 366.14 FS. History—*
20 *New 5-18-83, Formerly 25-7.131, Amended 10-19-86, 4-25-90, 7-7-96, 1-1-99, 5-7-13, ____.*
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1 **25-7.101 Regulatory Assessment Fees; Natural Gas Transmission Companies.**

2 (1) As provided in Section 368.109, F.S., each natural gas transmission company must
3 ~~shall~~ pay a regulatory assessment fee. The regulatory assessment fee is ~~shall be~~ 0.25 percent
4 annually of the natural gas transmission company's gross operating revenue derived from
5 intrastate business, excluding sales of gas for resale to natural gas transmission companies,
6 public utilities that supply gas, municipal gas utilities and gas districts.

7 (2) Regulatory assessment fees are due each January 30 for the preceding 6 month period
8 or any part of the period from July 1 until December 31, and on July 30 for the preceding 6
9 month period or any part of the period from January 1 until June 30.

10 (3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended
11 to the next business day. If the fees are sent by registered mail, the date of the registration is
12 the United States Postal Service's postmark date. If the fees are sent by certified mail and the
13 receipt is postmarked by a postal employee, the date on the receipt is the United States Postal
14 Service's postmark date. The postmarked certified mail receipt is evidence that the fees were
15 mailed delivered. Regulatory assessment fees are considered paid on the date they are
16 postmarked by the United States Postal Service or received and logged in by the
17 Commission's Division of Administrative and Information Technology Services in
18 Tallahassee. Fees are considered timely paid if properly addressed, with sufficient postage,
19 and postmarked no later than the due date.

20 (4) Commission Form PSC 1045 (08/26) ~~PSC/AFD 244 (02/98)~~, entitled "Natural Gas
21 Transmission Pipeline Company Regulatory Assessment Fee Return," is incorporated into this
22 rule by reference and is available at [hyperlink]:
23 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02615>. This form may also be
24 obtained from the Commission's Division of Administrative and Information Technology
25 Services. The failure of a utility to receive a return form does ~~shall~~ not excuse the utility from

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 its obligation to timely remit the regulatory assessment fees.

2 (5) Each natural gas transmission company ~~has shall have~~ up to and including the due date
3 in which to remit the total amount of its fee.

4 (6) Where the natural gas transmission company remits less than its full fee, the remainder
5 of the full fee ~~is shall be~~ due on or before the 30th day from the due date and must shall, where
6 the amount remitted was less than 90 percent of the total regulatory assessment fee, include
7 interest as provided by paragraph (8)(b) of this rule.

8 (7) A company may request either a 15-day or a 30-day extension of its due date for
9 payment of regulatory assessment fees or for filing its return form by submitting, to the
10 Division of Administrative and Information Technology Services, Commission Form PSC
11 1037 (08/26), ~~PSC/AIT 124 (12/11)~~ entitled “Regulatory Assessment Fee Extension Request,”
12 which is incorporated by reference in Rule 25-7.0131, F.A.C. This form may also be obtained
13 from the Commission’s Division of Administrative and Information Technology Services.

14 (a) The request for extension must be received by the Division of Administrative and
15 Information Technology Services at least two weeks before the due date.

16 (b) The request for extension will not be granted if the utility has any unpaid regulatory
17 assessment fees, penalties, or interest due from a prior period.

18 (c) ~~If Where~~ a utility receives either a 15-day or a 30-day extension of its due date
19 pursuant to this rule, the utility must shall remit a charge as set out in Section 350.113(5), F.S.,
20 in addition to the regulatory assessment fee.

21 (8) The delinquency of any amount due to the Commission from the company, pursuant to
22 the provisions of Section 368.109, F.S., and this rule, begins with the first calendar day after
23 any date established as the due date by operation of this rule.

24 (a) A penalty, as set out in Section 350.113, F.S., applies shall apply to any such
25 delinquent amounts.

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from
existing law.

1 (b) Interest at the rate of 12 percent per annum applies ~~shall apply~~ to any such
2 delinquent amounts.

3 *Rulemaking Authority 350.127(2), 368.104 FS. Law Implemented 350.113, 368.109 FS.*

4 *History—New 9-13-98, Amended 5-7-13, ____.*

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CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from existing law.

1 **25-30.120 Regulatory Assessment Fees; Water and Wastewater Utilities.**

2 (1) As applicable and as provided in Section 350.113, F.S., each utility must ~~shall~~
3 remit a fee based upon its gross operating revenue. This fee is ~~shall be~~ referred to as a
4 regulatory assessment fee. Each utility must ~~shall~~ pay a regulatory assessment fee in the
5 amount of 0.045 of its gross revenues derived from intrastate business. The gross revenues
6 reported for regulatory assessment fee purposes must agree with the amount reported as
7 operating revenue on Schedule F-3 of the Operating Statement in the company's Annual
8 Report, filed in accordance with Rule 25-30.110, F.A.C. A minimum annual regulatory
9 assessment fee of \$25 will ~~shall~~ be imposed if there are no revenues or if revenues are
10 insufficient to generate a minimum annual fee.

11 (2) The obligation to remit the regulatory assessment fees for any year applies ~~shall apply~~
12 to any utility that is subject to this Commission's jurisdiction on or before December 31 of
13 that year or for any part of that year.

14 (a) For large utilities with annual revenues of \$200,000 or more based on the most
15 recent prior calendar year, regulatory assessment fees must ~~shall~~ be filed with the Commission
16 on or before July 30 for the preceding period or any part of the period from January 1 until
17 June 30, and on January 30 for the preceding period or any part of the period from July 1 until
18 December 31. Commission Form PSC 1046 (08/26), ~~PSC/AFD-010-WL (02/05)~~ entitled
19 "Large Water Utility Regulatory Assessment Fee Return," is available at [hyperlink];
20 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02618> and Commission Form PSC
21 1048 (08/26), ~~PSC/AFD-017-WL (02/05)~~ entitled "Large Wastewater Utility Regulatory
22 Assessment Fee Return," is available at [hyperlink];
23 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02619>. These forms are incorporated
24 into this rule by reference and may also be obtained from the Division of Administrative and
25 Information Technology Services. The failure of a utility to receive a return form does ~~shall~~

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1 not excuse the utility from its obligation to timely remit the regulatory assessment fees.

2 (b) For small utilities with annual revenues of less than \$200,000 based on the most
3 recent prior calendar year, regulatory assessment fees must ~~shall~~ be filed with the Commission
4 on or before March 31 for the preceding year ended December 31. Commission Form PSC
5 1047 (08/26), ~~PSC/AFD-010-WS (02/05)~~ entitled “Small Water Utility Regulatory
6 Assessment Fee Return,” is available at [hyperlink];
7 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02616> and Commission Form PSC
8 1049 (08/26), ~~PSC/AFD-017-WS (02/05)~~ entitled “Small Wastewater Utility Regulatory
9 Assessment Fee Return,” is available at [hyperlink];
10 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02617>. These forms are incorporated
11 into this rule by reference and may also be obtained from the Commission’s Division of
12 Administrative and Information Technology Services. The failure of a utility to receive a
13 return form does ~~shall~~ not excuse the utility from its obligation to timely remit the regulatory
14 assessment fees.

15 (c) For the purpose of this rule, a utility operating both a water system and a
16 wastewater system must ~~shall~~ consider each system separately in determining the revenue
17 threshold for filing regulatory assessment fees on either an annual or semi-annual basis.

18 (d) Regulatory assessment fees are considered paid on the date they are postmarked by
19 the United States Postal Service or received and logged in by the Commission’s Division of
20 Administrative and Information Technology Services in Tallahassee. Fees are considered
21 timely paid if properly addressed, with sufficient postage and postmarked no later than the due
22 date.

23 (3) If the due date falls on a Saturday, Sunday, or a legal holiday, the due date is extended
24 to the next business day. If the fees are sent by registered mail, the date of the registration is
25 the United States Postal Service’s postmark date. If the fees are sent by certified mail and the

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existing law.

1 receipt is postmarked by a postal employee, the date on the receipt is the United States Postal
2 Service's postmark date. The postmarked certified mail receipt is evidence that the fees were
3 mailed ~~delivered~~.

4 (4) Each utility ~~has~~ shall have up to and including the due date in which to:

5 (a) Remit the total amount of its fee; or

6 (b) Remit an amount which the utility estimates is its full fee.

7 (5) Any utility that purchases water or wastewater treatment from another utility regulated
8 by the Florida Public Service Commission is allowed to deduct the annual expense for
9 purchased water or wastewater treatment from its gross operating revenues before calculating
10 the amount of the regulatory assessment fees due.

11 (6) A utility may request either a 15-day or a 30-day extension of its due date for payment
12 of regulatory assessment fees or for filing its return form by submitting to the Division of
13 Administrative and Information Technology Services Commission Form PSC 1037 (08/26),
14 ~~PSC/AIT 124 (12/11)~~ entitled "Regulatory Assessment Fee Extension Request," which is
15 incorporated into this rule by reference and is available at [hyperlink]:

16 <http://www.flrules.org/Gateway/reference.asp?No=Ref-02622>. This form may also be
17 obtained from the Commission's Division of Administrative and Information Technology
18 Services.

19 (a) The request for extension must be received by the Division of Administrative and
20 Information Technology Services at least two weeks before the due date.

21 (b) The request for extension will not be granted if the utility has any unpaid regulatory
22 assessment fees, penalties, or interest due from a prior period.

23 (c) ~~If Where~~ a utility receives either a 15-day extension or a 30-day extension of its
24 due date pursuant to this rule, the utility must ~~shall~~ remit a charge as set out in Section
25 350.113(5), F.S., in addition to the regulatory assessment fee.

CODING: Words underlined are additions; words in ~~struck through~~ type are deletions from
existing law.

(7) The delinquency of any amount due to the Commission from the utility pursuant to the provisions of Section 350.113, F.S., and this rule, begins with the first calendar day after any date established as the due date either by operation of this rule or by an extension pursuant to this rule.

(a) Pursuant to Section 350.113, F.S., a penalty will ~~shall~~ be assessed against any utility that fails to pay its regulatory assessment fee by March 31, in the following manner:

1. Five percent of the fee if the failure is for not more than 30 days, with an additional five percent for each additional 30 days or fraction thereof during the time in which the failure continues, not to exceed a total penalty of 25 percent.

2. The amount of interest to be charged is one percent for each thirty days or fraction thereof, not to exceed a total of 12 percent per annum.

(b) In addition to the penalties and interest otherwise provided, the Commission may impose an additional penalty upon a utility for failure to pay regulatory assessment fees in a timely manner in accordance with Section 367.161, F.S.

(8) Any utility that requests and receives an extension of not more than 30 days, or remits, by the due date, an estimated fee payment of at least 90 percent of the actual fee due, will ~~shall~~ not be charged interest or penalty on the balance due if the balance is paid within the extension period.

Rulemaking Authority 350.127(2), 367.121(1) FS. Law Implemented 350.113, 367.145, 367.161 FS. History—New 5-18-83, Formerly 25-10.24, Amended 10-19-86, Formerly 25-10.024, Amended 11-10-86, 2-8-90, 7-7-96, 2-3-05, 5-7-13, _____.

FLORIDA PUBLIC SERVICE COMMISSION

Select
(Type of Industry)

REGULATORY ASSESSMENT FEE EXTENSION REQUEST

(Utility/Company) (Utility/Co Code) (FEID No.)
Mailing Address: _____

This is to request an extension for filing the Regulatory Assessment Fee Return for the above utility/company for the period indicated below:

PERIOD	—	,
--------	---	---

- ☐ 15 days to _____
☐ 30 days to _____

Statement of Good Cause (Reason For Request): _____

(Signature) (Title)

(Date) (Telephone Number) Email Address

NOTE TO UTILITY/COMPANY

- Your Regulatory Assessment Fee Extension Request form must be filed and received by the Florida Public Service Commission at the address referenced below **BY CLOSE OF BUSINESS ON** before the payment due date of _____, _____. Once your request is received, you will be notified by email (or by mail when a email address is not provided) indicating that your request was approved or denied. **THIS IS NOT AN AUTOMATIC EXTENSION, THEREFORE YOU MUST RECEIVE APPROVAL FROM THE COMMISSION IN ORDER TO RECEIVE AN EXTENSION. See approval criteria on the back of this form.**
- If an extension of **15 days or less is approved**, 0.75% of the fee is to be included when making payment.
- If an extension of **16 to 30 days is approved**, 1.5% of the fee is to be included when making payment.

FOR PUBLIC SERVICE COMMISSION USE ONLY

Request Approved	☐
Request Denied	☐
☐ The 20__ Regulatory Assessment Fee has not been received.	
☐ The 20__ Regulatory Assessment Fee was delinquent. Prior penalty and/or interest has not been received for your 20__ Regulatory Assessment Fee.	
☐ The request was received too late for processing.	
APPROVED BY:	_____
	(Fiscal Services Section Supervisor)
	(Date)

If you have questions, please contact a staff member of the Fiscal Services Section at (850) 413-6275 ~~Select Name~~ ~~Select Phone#~~ or write to Division of Administrative & Information Technology Services, Fiscal Services Section, 2540 Shumard Oak Boulevard, Tallahassee, Florida, 32399.

Criteria for Extension Request

- Form PSC 1037 ~~PSC/AIT 124~~, *Regulatory Assessment Fee Extension Request*, must contain a statement of good cause/reason for extension request. Examples of good cause include reasons such as financial hardship, severe illness, or acts of God; but do not include reasons such as management oversight or vacation time.
- The request for extension must be received by the Division of Administrative & IT Services at least two weeks before the Regulatory Assessment Fee due date.
- The request for extension will not be granted if the utility has any unpaid regulatory assessment fees, penalties, and/or interest due from a prior period(s).
- Please be aware that pursuant to Section 837.06, F.S., whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his or her official duty shall be guilty of a misdemeanor of the second degree.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE
Pay Telephone Service Provider Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

(See Filing Instructions on Back of Form)

PERIOD COVERED:

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY	
Check #	
\$	06-03-001 003001
\$	E
\$	P 06-03-001 004011
\$	I
Postmark Date	
Initials of Preparer	

(Name of Company)	(Address)	(City/State)	(Zip)
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LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gross Operating Revenue (Florida)	\$
2.	Gross Intrastate Revenue	
3.	Less: Amounts Paid to Other Telecommunications Companies ⁽¹⁾ (see "2. Fees" on back)	()
4.	TOTAL REVENUES for Regulatory Assessment Fee Calculation (Line 2 less Line 3)	\$
5.	REGULATORY ASSESSMENT FEE DUE - (Multiply Line 4 by 0.0016. If more than \$100, enter amount. If less, enter \$100.) ⁽²⁾	
6.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)	
7.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)	
8.	Extension Payment Fee (see "4. Extension" on back)	
9.	TOTAL AMOUNT DUE (Add lines 5 through 8)	\$
10.	Number of pay telephones in operation at close of period covered by this Return	

(1) These amounts must be **intrastate only** and must be verifiable (see "2. Fees" on back).

(2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$100 shall be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Company Official)	(Title)	(Date)
(Preparer of Form - Please Print Name)	Telephone Number ()	Email Fax Number ()
	F.E.I. No.	

PSC 1038 (08/26) PSC/TEL 026-
(Rev. 12/11)
Rule 25-4.0161, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Pay Telephone Service Provider)

1. **WHEN TO FILE:** For companies which owed a total of **\$10,000 or more** of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return is required twice a year and payment must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

For companies which owed a total of **less than \$10,000** of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before January 30 for the prior twelve-month period January 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.
2. **FEES:** Each company ~~must shall~~ pay 0.0016 of its gross operating revenues derived from intrastate business, ~~as referenced in Rule 25-4.0161(2)(a), F.A.C., for 2011 and as referenced in Rule 25-4.0161(2)(b), F.A.C., for 2012 and beyond.~~ Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts other than the amount on Line 3.

On Line 3, deduct any amounts paid to another telecommunications company for the use of any telecommunications network (including installation charges) to provide service to its customers. **Do not deduct any taxes, federal subscriber line charges, interstate long distance access charges, or amounts paid for nonregulated services such as voice mail, inside wire maintenance, or equipment purchases/rentals.** **DEDUCTIONS MUST BE INTRASTATE ONLY AND MUST BE VERIFIABLE.**
3. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due; 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 6). In addition, interest ~~will shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 7). A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.

When a company fails to timely file a Regulatory Assessment Fee Return, the Commission has the authority to order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.
4. **EXTENSION:** A company, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) ~~(PSC/ADM 124)~~, two weeks prior to the filing date. When an extension is granted, a charge ~~will shall~~ be added to the amount due (Line 8):

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a company may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the company ~~will shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.
5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for any fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
6. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your records, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. **Make your check payable to the Florida Public Service Commission.** If you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE
Local Telephone Service Provider Regulatory Assessment Fee Return

STATUS: ☐ Actual Return ☐ Estimated Return ☐ Amended Return PERIOD COVERED:	Florida Public Service Commission (See Filing Instructions on Back of Form) Please Complete Below If Official Mailing Address Has Changed	FOR PSC USE ONLY Check # _____ \$ _____ 06-03-001 003001 \$ _____ E \$ _____ P 06-03-001 004011 \$ _____ I Postmark Date _____ Initials of Preparer _____
--	---	--

(Name of Company)	(Address)	(City/State)	(Zip)
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LINE NO.		TOTAL FLORIDA GROSS OPERATING REVENUE	INTRASTATE REVENUE
		\$ _____	\$ _____
1.	Local Service Revenues	\$ _____	\$ _____
2.	Network Access Revenues	_____	_____
3.	Long Distance Network Services Revenues	_____	_____
4.	Miscellaneous Revenues	_____	_____
5.	TOTAL REVENUES	\$ _____	\$ _____
6.	LESS: Amounts Paid to Other Telecommunications Companies ⁽¹⁾		_____
7.	NET INTRASTATE OPERATING REVENUE for Regulatory Assessment Fee Calculation (Line 5 less Line 6)		\$ _____
8.	Regulatory Assessment Fee Due (Multiply Line 7 by 0.0016. If more than \$600, enter amount. If less, enter \$600.) ⁽²⁾		_____
9.	Penalty for Late Payment (see "3. Failure to File by Due Date" on back)		_____
10.	Interest for Late Payment (see "3. Failure to File by Due Date" on back)		_____
11.	Extension Payment Fee (see "4. Extension " on back)		_____
12.	TOTAL AMOUNT DUE (Add lines 8 through 11)		\$ _____

- (1) These amounts must be intrastate only and must be verifiable (see "2. Fees" on back).
- (2) Regardless of the gross operating revenue of a company, a minimum annual regulatory assessment fee of \$600 shall be imposed as provided in Section 364.336, Florida Statutes.

I, the undersigned owner/officer of the above-named company, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Company Official)	(Title)	(Date)
(Preparer of Form - Please Print Name)		
Telephone Number () _____	Email Fax Number () _____	
F.E.I. No. _____		

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Telecommunications Company)

1. **WHEN TO FILE:** For companies which owed a total of \$10,000 or more of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return is required twice a year and payment must be filed or postmarked:

*On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.*

For companies which owed a total of less than \$10,000 of assessment fee for the preceding calendar year, this Regulatory Assessment Fee Return and payment must be filed or postmarked:

On or before January 30 for the prior twelve-month period January 1 through December 31.

However, when July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty or interest.

2. **FEES:** Each company ~~must~~ shall pay 0.0016 of its gross operating revenues derived from intrastate business, as referenced in Rule 25-4.0161(2)(+), F.A.C. Gross Operating Revenues are defined as the total revenues before expenses. Gross Intrastate Operating Revenues are defined as revenues from calls originating and terminating within Florida. Do not deduct any expenses, taxes, or uncollectibles from these amounts.

On Line 6, deduct any amounts paid to another telecommunications company for the use of any telecommunications network to provide service to its customers. Do not deduct any taxes, federal subscriber line charges, interstate long distance access charges, or amounts paid for nonregulated services such as voice mail, inside wire maintenance, or equipment purchases/rentals. **DEDUCTIONS MUST BE INTRASTATE ONLY AND MUST BE VERIFIABLE.**

3. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 9). In addition, interest will shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 10). A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.

When a company fails to timely file a Regulatory Assessment Fee Return, the Commission has the authority to order the company to pay a penalty and/or cancel the company's certificate. The company will have an opportunity to respond to any proposed Commission action.

4. **EXTENSION:** A company, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) ~~(PSC/ATF-124)~~, two weeks prior to the filing date. When an extension is granted, a charge will ~~shall~~ be added to the amount due (Line 11):

0.75% of the fee to be remitted for an extension of 15 days or less, or
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a company may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the company will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **FEE ADJUSTMENTS:** You will be notified as to the amount and reason for an fee adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment. The company may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
6. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. **Make your check payable to the Florida Public Service Commission.** If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

7. **ADDITIONAL ASSISTANCE:** If you need additional assistance in preparing your Regulatory Assessment Fee Return or regarding telecommunications facilities, please contact the Division of Economics Office of Telecommunications at (850) 413-6410 ~~(850) 413-7160~~. This office may be contacted at the above-referenced address, directing correspondence to the attention of the division office.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Investor-Owned Electric Utility Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

FOR PSC USE ONLY

Check # _____
\$ _____ 06-02-002
003001
\$ _____ E
\$ _____ P 06-02-002
\$ _____ I 004011

Postmark Date _____
Initials of Preparer _____

Please Complete Below If Official Mailing Address Has Changed

LINE NO.	(Name of Utility)	(Address)	(City/State)	(Zip)
	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	OTHER OPERATING REVENUES:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Deferred Fuel Revenues	_____	_____	_____
21.	Deferred Conservation Revenues	_____	_____	_____
22.	Unbilled Revenues	_____	_____	_____
23.	Other	_____	_____	_____
24.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
25.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
26.	Adjustments: (Specify)	_____	_____	_____
27.	_____	_____	_____	_____
28.	_____	_____	_____	_____
29.	_____	_____	_____	_____
30.	_____	_____	_____	_____
31.	_____	_____	_____	_____
32.	Total Adjustments	\$ _____	_____	_____
33.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
34.	REGULATORY ASSESSMENT FEE RATE	0.000848	_____	_____
35.	REGULATORY ASSESSMENT FEE DUE (Line 33 x Line 34) ⁽¹⁾	_____	_____	_____
36.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)	_____	_____
37.	NET REGULATORY ASSESSMENT FEE DUE (see #2 on back)	_____	_____	_____
38.	Penalty For Late Payment (see #3 on back)	_____	_____	_____
39.	Interest For Late Payment (see #3 on back)	_____	_____	_____
40.	Extension Payment Fee (see #4 on back)	_____	_____	_____
41.	TOTAL AMOUNT DUE	\$ _____	_____	_____

⁽¹⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #5 on back)

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Title)

(Date)

(Please Print Name)

Telephone Number () _____ Email Fax Number () _____

F.E.I. No. _____

PSC 1040 (08/26)
PSC/AFD 68 (01/24)
Rule 25-6.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Investor-Owned Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 34 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(a), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 38). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 39).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/AIT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:
0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** Computational errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of Economics, Accounting and Finance at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Municipal Electric Utility Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 06-02-001
003001
\$ _____ E
\$ _____ P 06-02-001
\$ _____ I 004011
Postmark Date _____
Initials of Preparer _____

LINE NO.	(Name of Utility)	(Address)	(City/State)	(Zip)
1.	SALES OF ELECTRICITY:	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:	_____	_____	_____
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
21.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)	_____	_____	_____
23.	_____	_____	_____	_____
24.	_____	_____	_____	_____
25.	_____	_____	_____	_____
26.	_____	_____	_____	_____
27.	_____	_____	_____	_____
28.	Total Adjustments	\$ _____	_____	_____
29.	Revenues Subject to Regulatory Assessment Fee	_____	_____	_____
30.	REGULATORY ASSESSMENT FEE RATE	0.00009905	_____	_____
31.	REGULATORY ASSESSMENT FEE DUE (Line 29 x Line 30) ⁽¹⁾	_____	_____	_____
32.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)	_____	_____
33.	NET REGULATORY ASSESSMENT FEE DUE (see #2 on back)	_____	_____	_____
34.	Penalty For Late Payment (see #3 on back)	_____	_____	_____
35.	Interest For Late Payment (see #3 on back)	_____	_____	_____
36.	Extension Payment Fee (see #4 on back)	_____	_____	_____
37.	TOTAL AMOUNT DUE	\$ _____	_____	_____

⁽¹⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #5 on back)

THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Title)

(Date)

(Please Print Name)

Telephone Number () _____ Email Fax Number () _____

F.E.I. No. _____

PSC 1041 (08/26)
PSC-APP-69 (01/24)
Rule 25-6.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Municipal Electric Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 34). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/AIT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:
0.75% of the fee to be remitted for an extension of 15 days or less, or
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.
5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~850~~) 413-6900 or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Rural Electric Cooperative Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 06-02-001
003001
\$ _____ E
\$ _____ P 06-02-001
\$ _____ I 004011

Postmark Date _____
Initials of Preparer _____

LINE NO.	(Name of Utility)	(Address)	(City/State)	(Zip)
	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	SALES FOR RESALE & INTERSTATE AMOUNTS	TOTAL REVENUES
1.	Sales of Electricity:			
2.	Residential Sales (440)	\$ _____	\$ _____	\$ _____
3.	Commercial Sales (442)	_____	_____	_____
	Industrial Sales (442)	_____	_____	_____
4.	Public Street and Highway Lighting (444)	_____	_____	_____
5.	Other Sales to Public Authorities (445)	_____	_____	_____
6.	Sales to Railroads and Railways (446)	_____	_____	_____
7.	Interdepartmental Sales (448)	_____	_____	_____
8.	Total Sales to Ultimate Consumers	\$ _____	\$ _____	\$ _____
9.	Sales for Resale (447)	_____	_____	_____
10.	Total Sales of Electricity	\$ _____	\$ _____	\$ _____
11.	Provision for Rate Refunds (449.1)	_____	_____	_____
12.	Total Revenue Net of Refunds	\$ _____	\$ _____	\$ _____
13.	Other Operating Revenues:			
14.	Forfeited Discounts (450)	_____	_____	_____
15.	Miscellaneous Service Revenues (451)	_____	_____	_____
16.	Sales of Water and Water Power (453)	_____	_____	_____
17.	Rent from Electric Property (454)	_____	_____	_____
18.	Interdepartmental Rents (455)	_____	_____	_____
19.	Other Electric Revenues (456)	_____	_____	_____
20.	Total Other Operating Revenues	\$ _____	\$ _____	\$ _____
21.	Total Electric Operating Revenues	\$ _____	\$ _____	\$ _____
22.	Adjustments: (Specify)			
23.	_____	\$ _____		
24.	_____	_____		
25.	_____	_____		
26.	_____	_____		
27.	_____	_____		
28.	Total Adjustments	\$ _____		
29.	Revenues Subject to Regulatory Assessment Fee	_____		
30.	REGULATORY ASSESSMENT FEE RATE	0.00009905		
31.	REGULATORY ASSESSMENT FEE DUE (Line 29 x Line 30) ⁽¹⁾	_____		
32.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)		
33.	NET REGULATORY ASSESSMENT FEE DUE (see #12 on back)	_____		
34.	Penalty For Late Payment (see #3 on back)	_____		
35.	Interest For Late Payment (see #3 on back)	_____		
36.	Extension Payment Fee (see #4 on back)	_____		
37.	TOTAL AMOUNT DUE	\$ _____		

⁽¹⁾As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Title)

(Date)

(Please Print Name)

Telephone Number () _____ Email Fax Number () _____

F.E.I. No. _____

PSC 1042 (08/26)
PSC/AFD-70 (01/24)
Rule 25-6.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Rural Electric Cooperative)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.

2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 30 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-6.0131(1)(b), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 34). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 35).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/AIT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:
0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Gas Municipal or Gas District Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check #
\$
\$ E
\$ P
\$ I
Postmark Date
Initials of Preparer

06-01-002
003001
06-01-002
004011

(Name of Utility) (Address) (City/State) (Zip)

LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gas Service Revenues	\$
2.	Other Operating Revenues	
3.	Other Gas Revenues	
4.	TOTAL GROSS REVENUES	\$
5.	Less:	
6.	Sales For Resale	()
7.	Sales For Electric Generation To Electric Cooperatives, Municipalities, and Investor-Owned Utilities	()
8.	Revenues Subject to Regulatory Assessment Fee	
9.	Regulatory Assessment Fee Rate	0.001919
10.	Regulatory Assessment Fee Due (Line 8 x Line 9) ⁽¹⁾	
11.	Penalty For Late Payment (see #3 on back)	
12.	Interest For Late Payment (see #3 on back)	
13.	Extension Payment Fee (see #4 on back)	
14.	TOTAL AMOUNT DUE	\$

⁽¹⁾As provided in section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official) (Title) (Date)

(Please Print Name) Telephone Number () Email/Fax Number ()

F.E.I. No. _____

PSC 1043(08/26) PSC/AFD 71 (07/96)
Rule 25-7.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Gas Municipal and Gas District)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, this Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.
However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 9 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.0131(1)(b), Florida Administrative Code.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 11). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 12).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/ALT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:
0.75% of the fee *to* be remitted for an extension of 15 days or less, *or*
1.5% of the fee for *an* extension of 16 to 30 days.
In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.
5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850
ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~850~~) 413-6900 or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Investor-Owned Natural Gas Utility Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 06-01-001
003001
\$ _____ E
\$ _____ P 06-01-001
004011
\$ _____ I
Postmark Date _____
Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)		
LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS	LINE NO.	ACCOUNT CLASSIFICATION	INTRASTATE AMOUNTS
1.	GAS SERVICE REVENUES:		24.	Deferred Conservation Cost Recovery Revenues	\$ _____
2.	Residential Sales (480)	\$ _____	25.	Unbilled Revenues	_____
3.	Commercial Sales (481)	_____	26.	Other	_____
4.	Industrial Sales (481)	_____	27.	Provision for Rate Refund (496)	_____
5.	Other Sales to Public Authorities (482)	_____	28.	Pipeline Refunds	_____
6.	Interdepartmental Sales (484)	_____	29.	Other Refunds	_____
7.	Total Sales to Ultimate Consumers	\$ _____	30.	Total Other Operating Revenues	\$ _____
8.	Sales for Resale (483)	_____	31.	Total Gas Operating Revenues	\$ _____
9.	Total Natural Gas Service Revenues	\$ _____	32.	Adjustments: (Specify)	_____
10.	Revenues from Manufactured Gas	_____	33.	_____	_____
11.	Total Gas Service Revenues:	\$ _____	34.	_____	_____
12.	OTHER OPERATING REVENUES		35.	_____	_____
13.	Intrautility Transfers (485)	_____	36.	Total Adjustments	\$ _____
14.	Forfeited Discounts (487)	_____	37.	Revenues Subject to Regulatory Assessment Fee	_____
15.	Miscellaneous Service Revenues (488)	_____	38.	REGULATORY ASSESSMENT FEE RATE	0.005
16.	Revenue from Transportation of Others' Gas (489)	_____	39.	REGULATORY ASSESSMENT FEE DUE (Line 37 x Line 38) ⁽¹⁾	\$ _____
17.	Sales of Products Extracted from Natural Gas (490)	_____	40.	Less: Payment for Jan. 1 – Jun. 30 Period	(_____)
18.	Revenue from Natural Gas Processed by Others (491)	_____	41.	NET REGULATORY ASSESSMENT FEE DUE (see #2 on back)	_____
19.	Incidental Gasoline and Oil Sales (492)	_____	42.	Penalty for Late Payment (see #3 on back)	_____
20.	Rent From Gas Property (493)	_____	43.	Interest For Late Payment (see #3 on back)	_____
21.	Interdepartmental Rents (494)	_____	44.	Extension Payment Fee (see #4 on back)	_____
22.	OTHER GAS REVENUES (495)	_____	45.	TOTAL AMOUNT DUE	\$ _____
23.	Deferred Purchased Gas Adjustment Revenues	_____			

⁽¹⁾ As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official) _____
(Title) _____
(Date)

(Please Print Name) Telephone Number () Email Fax Number ()

F.E.I. No. _____

PSC 1044 (08/26) PSC/AFD 67 (01/99)
Rule 25-7.0131, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Investor-Owned Natural Gas Utility)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.
However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 38 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.0131(1)(a), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 42). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 43).
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/AIT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:
0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.
In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.
5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory assessment Fee Return must be completed, signed, and filed even if there are no revenues** to report or if the minimum amount is due.
6. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, retain the last copy for your records, and return the original and the remaining copy in the enclosed preaddressed envelope. This will assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:
 8.

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services
9. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~850-413-6900~~) or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Natural Gas Transmission Pipeline Regulatory Assessment Fee Return

Florida Public Service Commission

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 06-01-003
003001
\$ _____ E
\$ _____ P 06-01-003
\$ _____ I 004010
Postmark Date _____
Initials of Preparer _____

(Name of Utility)

(Address)

(City/State)

(Zip)

LINE NO.	ACCOUNT CLASSIFICATION	AMOUNT
1.	Gas Service Revenues	\$ _____
2.	Other Operating Revenues	_____
3.	Other Gas Revenues	_____
4.	TOTAL GROSS REVENUES	\$ _____
5.	Less:	
	Sales For Resale To Natural Gas Transmission Companies, Public Utilities That Supply Gas, Municipal Gas Utilities, and Gas Districts. (Attach a Listing of Companies with Amounts)	(_____)
6.	Revenues Subject to Regulatory Assessment Fee	_____
7.	Regulatory Assessment Fee Rate	0.0025
8.	Regulatory Assessment Fee Due (Line 6 x Line 7)⁽¹⁾	=====
9.	Penalty For Late Payment (see #3 on back)	=====
10.	Interest For Late Payment (see #3 on back)	=====
11.	Extension Payment Fee (see #4 on back)	=====
12.	TOTAL AMOUNT DUE	\$ _____

⁽¹⁾As provided in Section 350.113, Florida Statutes, the **Minimum Annual Fee is \$25** (see Item #5 on back)

THIS FORM MUST BE COMPLETED AND RETURNED REGARDLESS OF THE AMOUNT OF REVENUES REPORTED

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Title)

(Date)

(Please Print Name)

Telephone Number () _____ Email Fax Number () _____

F.E.I. No. _____

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Natural Gas Transmission Pipeline Company)

1. **WHEN TO FILE:** To avoid payment of penalties and interest, this Regulatory Assessment Fee Return and payment must be filed or postmarked:
On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day.
2. **FEES:** Each utility must ~~shall~~ pay the currently authorized percentage, as indicated on Line 7 on the reverse side, of its gross operating revenues derived from intrastate business. Gross Operating Revenues are defined as the total revenues before expenses. The currently authorized percentage was implemented by Section 25-7.101(1), Florida Administrative Code. Annual revenue amounts are to be reported on the return for the period ended December 31.
3. **FAILURE TO FILE BY DUE DATE:** A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report. Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 8). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year.
4. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30 day extension. A request should be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/AIT-124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period. An automatic 30-day extension to file an actual return may be obtained by checking the "Estimated Return" space in the top left-hand corner on the reverse side.
5. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues **OR** if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
6. **FEE ADJUSTMENTS:** The utility will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed to the Commission by reason of the adjustment. A utility may file a written request for a refund of any overpayments. The request should be directed to Fiscal Services at the below-referenced address.
7. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your file, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. If you are unable to use the enclosed envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

8. **ADDITIONAL ASSISTANCE:** If any additional assistance is required in preparing the Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~(850) 413-6900~~) or at the above-referenced address, directing correspondence to the attention of the division.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Large Water Utility Regulatory Assessment Fee Return

STATUS:

____ Actual Return
____ Estimated Return
____ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 0604001
003001
\$ _____ E
\$ _____ P 0604001
004010
\$ _____ I
Postmark Date _____
Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)
Florida Public Service Commission Certificate			
WATER OPERATING REVENUES			
1. Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
MEASURED WATER REVENUES			
2. Residential Revenues (461.1)	_____	_____	_____
3. Commercial Revenues (461.2)	_____	_____	_____
4. Industrial Revenues (461.3)	_____	_____	_____
5. Revenues from Public Authorities (461.4)	_____	_____	_____
6. Multiple Family Dwelling Revenues (461.5)	_____	_____	_____
7. TOTAL METERED SALES	\$ _____	\$ _____	\$ _____
FIRE PROTECTION REVENUES			
8. Public Fire Protection (462.1)	_____	_____	_____
9. Private Fire Protection (462.2)	_____	_____	_____
10. TOTAL FIRE PROTECTION REVENUE	\$ _____	\$ _____	\$ _____
11. Other Sales to Public Authorities (464)	_____	_____	_____
12. Sales to Irrigation Customers (465)	_____	_____	_____
13. SALES FOR RESALE (466)	_____	_____	_____
14. Interdepartmental Sales (467)	_____	_____	_____
15. TOTAL WATER SALES (Lines 1+7+10+11+12+13+14)	\$ _____	\$ _____	\$ _____
OTHER WATER REVENUES			
16. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (469)	_____	_____	_____
17. Forfeited Discounts (470)	_____	_____	_____
18. Miscellaneous Service Revenues (471)	_____	_____	_____
19. Rents From Water Property (472)	_____	_____	_____
20. Interdepartmental Rents (473)	_____	_____	_____
21. Other Water Revenues (474) Describe:	_____	_____	_____
Describe:	_____	_____	_____
22. TOTAL OTHER WATER REVENUES (Lines 16+17+18+19+20+21)	\$ _____	\$ _____	\$ _____
23. TOTAL WATER OPERATING REVENUES ⁽¹⁾ (Lines 15+22)	\$ _____	\$ _____	\$ _____
24. Less: Expense for Purchased Water From FPSC-Regulated Utility	(_____)	(_____)	(_____)
25. NET WATER OPERATING REVENUES (Line 23 Less Line 24)	_____	_____	_____
26. REGULATORY ASSESSMENT FEE DUE - (Multiply Line 25 by 0.045)	_____	_____	_____
(If more than \$25, enter amount. If less, enter \$25) ⁽²⁾	_____	_____	_____
27. Less: Payment for January 1-June 30 Period	_____	(_____)	(_____)
28. Less: Approved Prior-Period Credit	_____	(_____)	(_____)
29. NET REGULATORY ASSESSMENT FEE (See #11 on back)	_____	\$ _____	_____
30. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
31. Interest for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
32. Extension Payment Fee (see "5. Extension" on back)	_____	_____	_____
33. TOTAL AMOUNT DUE (Line 29 + 30 + 31 + 32)	_____	\$ _____	_____

⁽¹⁾ These amounts must agree with Annual Report Schedule F-3

⁽²⁾ As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25; see Item #7 on back)

If service was purchased from a regulated utility, please insert its name: _____

This form must be completed and returned regardless of the amount of revenues reported.

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
(Please Print Name)	Telephone Number (_____)	Email Fax Number (_____)
PSC 1046 (08/26) PSC/AFD-010-WL (02/05) Rule 25-30.120, F.A.C.	F.E.I. No. _____	

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Large Water Utility)

1. **WHO MUST FILE:** Each large regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the six-month periods, January 1 through June 30 and July 1 through December 31, preceding the due date as reflected in the following paragraph. A large utility is defined as a utility with annual revenues of \$200,000 or more based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, and
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
3. **FEES:** Each Commission-regulated utility must ~~shall~~ pay the presently established percentage (Line 26) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 30). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 31).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) ~~(PSC/ALT 124)~~, at least two weeks prior to the filing due date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.
6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by either January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues** to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, ~~directing correspondence to the attention of the division changing the Attention line.~~
11. **AMOUNT OF REVENUES TO BE REPORTED:** For the January 1 through June 30 reporting period, the amount of gross operating revenues to be reported is for that period. However, for the July 1 through December 31 reporting period, the amount of gross operating revenues to be reported is for the entire 12-month period of January 1 through December 31. After calculating the regulatory assessment fee due for the 12-month period (Line 26), deduct the payment made for the January 1 through June 30 period (Line 27), Less Line 28 (if applicable), to determine the **NET REGULATORY ASSESSMENT FEE, Line 29.**

~~010 WL (02/05)~~

Rule 25-30.120, F.A.C.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Florida Public Service Commission

STATUS:

Actual Return
Estimated Return
Amended Return

PERIOD COVERED:

(See Filing Instructions on Back of Form)

[illegible]**Please Complete Below If Official Mailing Address Has Changed**

FOR PSC USE ONLY

Check # _____

\$ _____ 0604001
003001

\$ _____ E

\$ _____ P 0604001
004010

\$ _____ I

Postmark Date _____

Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)
Florida Public Service Commission Certificate			
WATER OPERATING REVENUES	# _____	# _____	# _____
1. Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
MEASURED WATER REVENUES			
2. Residential Revenues (461.1)	_____	_____	_____
3. Commercial Revenues (461.2)	_____	_____	_____
4. Industrial Revenues (461.3)	_____	_____	_____
5. Revenues from Public Authorities (461.4)	_____	_____	_____
6. Multiple Family Dwelling Revenues (461.5)	_____	_____	_____
7. TOTAL METERED SALES	\$ _____	\$ _____	\$ _____
FIRE PROTECTION REVENUES			
8. Public Fire Protection (462.1)	_____	_____	_____
9. Private Fire Protection (462.2)	_____	_____	_____
10. TOTAL FIRE PROTECTION REVENUE	\$ _____	\$ _____	\$ _____
11. Other Sales to Public Authorities (464)	_____	_____	_____
12. Sales to Irrigation Customers (465)	_____	_____	_____
13. SALES FOR RESALE (466)	_____	_____	_____
14. Interdepartmental Sales (467)	_____	_____	_____
15. TOTAL WATER SALES (Lines 1+7+10+11+12+13+14)	\$ _____	\$ _____	\$ _____
OTHER WATER REVENUES			
16. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (469)	_____	_____	_____
17. Forfeited Discounts (470)	_____	_____	_____
18. Miscellaneous Service Revenues (471)	_____	_____	_____
19. Rents From Water Property (472)	_____	_____	_____
20. Interdepartmental Rents (473)	_____	_____	_____
21. Other Water Revenues (474) Describe:	_____	_____	_____
<u>Describe:</u>	_____	_____	_____
22. TOTAL OTHER WATER REVENUES (Lines 16+17+18+19+20+21)	\$ _____	\$ _____	\$ _____
23. TOTAL WATER OPERATING REVENUES (Lines 15 + 22)⁽¹⁾	\$ _____	\$ _____	\$ _____
24. Less: Expense for Purchased Water From FPSC-Regulated Utility	(_____)	(_____)	(_____)
25. NET WATER OPERATING REVENUES (Line 23 Less Line 24)	_____	_____	_____
26. REGULATORY ASSESSMENT FEE DUE – (Multiply Line 25 by 0.045)	_____	_____	_____
(If more than \$25, enter amount. If less, enter \$25) ⁽²⁾	_____	_____	_____
27. Less: Approved Prior-Period Credit	_____	_____	_____
28. NET REGULATORY ASSESSMENT FEE (Line 26 Less Line 27)	\$ _____	_____	_____
29. Penalty for Late Payment	_____	_____	_____
30. Interest for Late Payment	_____	_____	_____
31. Extension Payment Fee (see “5. Extension” on back)	_____	_____	_____
32. TOTAL AMOUNT DUE (Line 28 + 29 + 30)	\$ _____	_____	_____
⁽¹⁾ These amounts must agree with Annual Report Schedule F-3			
⁽²⁾ As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #7 on back)			
If service was purchased from a regulated utility, please insert its name:			

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Title)

(Date)

(Please Print Name)

Telephone Number ()

Email ~~Fax~~ Number ()

F.E.I. No. _____

~~PSC 1047 (08/26)~~
~~PSC/AFD 010 WS (02/05)~~
~~Rule 25-30.120, F.A.C.~~

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Small Water Utility)

1. **WHO MUST FILE:** Each small regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A small utility is defined as a utility with annual revenues of **less than \$200,000** based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked ~~by before~~ March 31 for the report period January 1 through December 31. However, if March 31 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
3. **FEES:** Each Commission-regulated utility must shall pay the presently established percentage (Line 26) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 29). In addition, interest will shall be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 30).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/ATT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will shall be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will shall be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by March 31. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return** must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~850~~) 413-6900 or at the above-referenced address, directing correspondence to the attention of the division changing the Attention Line.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Large Wastewater Utility Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 0604002
003001
\$ _____ E
\$ _____ P 0604002
004011
\$ _____ I
Postmark Date _____
Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)
Florida Public Service Commission Certificate	# _____	# _____	# _____
WASTEWATER OPERATING REVENUES			
FLAT-RATE REVENUES			
1. Residential Revenues (521.1)	\$ _____	\$ _____	\$ _____
2. Commercial Revenues (521.2)	_____	_____	_____
3. Industrial Revenues (521.3)	_____	_____	_____
4. Revenues from Public Authorities (521.4)	_____	_____	_____
5. Multiple Family Dwelling Revenues (521.5)	_____	_____	_____
6. Other Revenues (521.6)	_____	_____	_____
7. TOTAL FLAT-RATE REVENUES	\$ _____	\$ _____	\$ _____
MEASURED REVENUES			
8. Residential Revenues (522.1)	_____	_____	_____
9. Commercial Revenues (522.2)	_____	_____	_____
10. Industrial Revenues (522.3)	_____	_____	_____
11. Revenues from Public Authorities (522.4)	_____	_____	_____
12. Multiple Family Dwelling Revenues (522.5)	_____	_____	_____
13. TOTAL MEASURED REVENUES	\$ _____	\$ _____	\$ _____
14. Revenues from Public Authorities (523)	_____	_____	_____
15. Revenues from Other Systems (524)	_____	_____	_____
16. Interdepartmental Revenues (525)	_____	_____	_____
17. TOTAL OPERATING REVENUES (Lines 7+13+14+15+16)	\$ _____	\$ _____	\$ _____
OTHER WASTEWATER REVENUES			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)	_____	_____	_____
19. Sales of Sludge (531)	_____	_____	_____
20. Forfeited Discounts (532)	_____	_____	_____
21. Rents from Wastewater Property (534)	_____	_____	_____
22. Interdepartmental Rents (535)	_____	_____	_____
23. Other Wastewater Revenues (536) Describe:	_____	_____	_____
Describe:	_____	_____	_____
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$ _____	\$ _____	\$ _____
25. TOTAL WASTEWATER REVENUES (Lines 17+24) ⁽¹⁾	\$ _____	\$ _____	\$ _____
26. Less: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	(_____)	(_____)	(_____)
27. NET WASTEWATER REVENUES (Line 25 Less Line 26)	_____	_____	_____
REGULATORY ASSESSMENT FEE DUE - (Multiply Line 27 by 0.045)	_____	_____	_____
28. (If more than \$25, enter amount. If less, enter \$25) ⁽²⁾	_____	_____	_____
29. Less: Payment for January 1 - June 30 Period	_____	(_____)	_____
30. Less: Approved Prior-Period Credit	_____	(_____)	_____
31. NET REGULATORY ASSESSMENT FEE (See #11 on back)	_____	\$ _____	_____
32. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
33. Interest for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
34. Extension Payment (see "5. Extension" on back)	_____	_____	_____
35. TOTAL AMOUNT DUE (Line 31+32+33+34)	_____	\$ _____	_____

⁽¹⁾These amounts must agree with Annual Report Schedule F-3

⁽²⁾As provided in Section 350.113, Florida Statutes, the Minimum Annual Fee is \$25 (see Item #7 on back)

If service was purchased from a regulated utility, please insert its name: _____

AS PROVIDED IN SECTION 350.113, FLORIDA STATUTES, THE MINIMUM ANNUAL FEE IS \$25

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)

(Please Print Name)

(Title)

Telephone Number (_____)

(Date)

Email Fax Number (_____)

F.E.I. No. _____

PSC 1048 (08/26) PSC/AFD-
047-WL (02/05)

Rule 25-30.120, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Large Wastewater Utility)

1. **WHO MUST FILE:** Each large regulated utility under the jurisdiction of the Florida Public Service Commission (Commission) for any part of the 12-month period, January 1 through December 31, preceding the due date as reflected in the following paragraph. A large utility is defined as a utility with annual revenues of \$200,000 or more based on the most recent prior calendar year.
2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked:

On or before July 30 for the six-month period January 1 through June 30, **and**
On or before January 30 for the six-month period July 1 through December 31.

However, if July 30 or January 30 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee may be filed or postmarked on the next business day, without penalty.

3. **FEES:** Each Commission-regulated utility must ~~shall~~ pay the presently established percentage (Line 28) of its gross operating revenues derived from intrastate business. (Gross Operating Revenues are defined as the total revenues before expenses.) To assure an accurate recording of your fee payment, it is most important that you identify each certificate number in the appropriate space.
4. **FAILURE TO FILE BY DUE DATE:** Failure to file a return by the established due date will result in a penalty being added to the amount of fee due, 5% for each 30 days or fraction thereof, not to exceed a total penalty of 25% (Line 31). In addition, interest will ~~shall~~ be added in the amount of 1% for each 30 days or fraction thereof, not to exceed a total of 12% per year (Line 32).
5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30-day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (~~PSC/ALT 124~~), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:

0.75% of the fee to be remitted for an extension of 15 days or less, *or*
1.5% of the fee for an extension of 16 to 30 days.

In lieu of paying the charges outlined above, a utility may file a return and remit payment based upon estimated gross operating revenues by checking the "Estimated Return" space in the top left-hand corner on the reverse side. If such return is filed by the normal due date, the utility will ~~shall~~ be granted a 30-day extension period in which to file and remit the actual fee due without paying the above charges, provided the estimated fee payment remitted is at least 90% of the actual fee due for the period.

6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by January 30 or July 30 depending on the reporting period. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.**
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 (~~850~~) 413-6900 or at the above-referenced address, directing correspondence to the attention of the division ~~changing the Attention line~~.
11. **AMOUNT OF REVENUES TO BE REPORTED:** For the January 1 through June 30 reporting period, the amount of gross operating revenues to be reported is for that period. However, for the July 1 through December 31 reporting period, the amount of gross operating revenues to be reported is for the entire 12-month period of January 1 through December 31. After calculating the regulatory assessment fee due for the 12-month period (Line 28), deduct the payment made for the January 1 through June 30 period (Line 29) to determine the TOTAL AMOUNT DUE (Line 34).

PSC 1048 (08/26)
~~PSC/AFD-017-WL (02/05)~~
Rule 25-30.120, F.A.C.

TO AVOID PENALTY AND INTEREST CHARGES, THE REGULATORY ASSESSMENT FEE RETURN MUST BE FILED ON OR BEFORE

Small Wastewater Utility Regulatory Assessment Fee Return

STATUS:

☐ Actual Return
☐ Estimated Return
☐ Amended Return

PERIOD COVERED:

Florida Public Service Commission

(See Filing Instructions on Back of Form)

Please Complete Below If Official Mailing Address Has Changed

FOR PSC USE ONLY

Check # _____
\$ _____ 0604002
000000
\$ _____ E
\$ _____ P 0604002
000000
\$ _____ I
Postmark Date _____
Initials of Preparer _____

(Name of Utility)	(Address)	(City/State)	(Zip)
Florida Public Service Commission Certificate			
WASTEWATER OPERATING REVENUES			
FLAT-RATE REVENUES			
1. Residential Revenues (521.1)	\$ _____	\$ _____	\$ _____
2. Commercial Revenues (521.2)	_____	_____	_____
3. Industrial Revenues (521.3)	_____	_____	_____
4. Revenues from Public Authorities (521.4)	_____	_____	_____
5. Multiple Family Dwelling Revenues (521.5)	_____	_____	_____
6. Other Revenues (521.6)	_____	_____	_____
7. TOTAL FLAT-RATE REVENUES	\$ _____	\$ _____	\$ _____
MEASURED REVENUES			
8. Residential Revenues (522.1)	_____	_____	_____
9. Commercial Revenues (522.2)	_____	_____	_____
10. Industrial Revenues (522.3)	_____	_____	_____
11. Revenues from Public Authorities (522.4)	_____	_____	_____
12. Multiple Family Dwelling Revenues (522.5)	_____	_____	_____
13. TOTAL MEASURED REVENUES	\$ _____	\$ _____	\$ _____
14. Revenues from Public Authorities (523)	_____	_____	_____
15. Revenues from Other Systems (524)	_____	_____	_____
16. Interdepartmental Revenues (525)	_____	_____	_____
17. TOTAL OPERATING REVENUES (Lines 7+13+14+15+16)	\$ _____	\$ _____	\$ _____
OTHER WASTEWATER REVENUES			
18. Guaranteed Revenues (Include Revenues from A.F.P.I. Charges) (530)	_____	_____	_____
19. Sales of Sludge (531)	_____	_____	_____
20. Forfeited Discounts (532)	_____	_____	_____
21. Rents from Wastewater Property (534)	_____	_____	_____
22. Interdepartmental Rents (535)	_____	_____	_____
23. Other Wastewater Revenues (536) Describe:	_____	_____	_____
Describe:			
24. TOTAL OTHER WASTEWATER REVENUES (Lines 18+19+20+21+22+23)	\$ _____	\$ _____	\$ _____
25. TOTAL WASTEWATER REVENUES* (Lines 17+24) ⁽¹⁾	\$ _____	\$ _____	\$ _____
26. Less: Expense for Purchased Wastewater Treatment from FPSC-Regulated Utility	(_____)	(_____)	(_____)
27. NET WASTEWATER REVENUES (Line 25 Less Line 26)	_____	_____	_____
28. REGULATORY ASSESSMENT FEE DUE - (Multiply Line 27 by 0.045)	_____	_____	_____
(If more than \$25, enter amount. If less, enter \$25) ⁽²⁾	_____	_____	_____
29. Less: Approved Prior-Period Credit	_____	_____	_____
30. NET REGULATORY ASSESSMENT FEE (Line 28 Less Line 29)	\$ _____	_____	_____
31. Penalty for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
32. Interest for Late Payment (see "4. Failure to File by Due Date" on back)	_____	_____	_____
33. Extension Payment Fee (see "5. Extension" on back)	_____	_____	_____
34. TOTAL AMOUNT DUE (Line 30+31+32+33)	\$ _____	_____	_____

⁽¹⁾ These amounts must agree with Annual Report Schedule F-3

⁽²⁾ As provided in Section 350.113, Florida Statutes, the minimum Annual Fee is \$25; see Item #7 on back)

If service was purchased from a regulated utility, please insert its name: _____

I, the undersigned owner/officer of the above-named vendor, have read the foregoing and declare that to the best of my knowledge and belief the above information is a true and correct statement. I am aware that pursuant to Section 837.06, Florida Statutes, whoever knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his official duty shall be guilty of a misdemeanor of the second degree.

(Signature of Utility Official)	(Title)	(Date)
_____	_____	_____
(Please Print Name)	Telephone Number (_____)	Email/Fax Number (_____)
_____	_____	_____
	F.E.I. No. _____	

PSC 1049 (08/26)
PSC/AFD-017-WS (02/05)
Rule 25-30.120, F.A.C.

FLORIDA PUBLIC SERVICE COMMISSION
Instructions For Filing Regulatory Assessment Fee Return
(Small Wastewater Utility)

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2. **WHEN TO FILE:** To avoid payment of penalties and interest, the Regulatory Assessment Fee Return form must be filed or postmarked by ~~before~~ March 31 for the report period January 1 through December 31. However, if March 31 falls on a Saturday, Sunday, or holiday, the Regulatory Assessment Fee Return may be filed or postmarked on the next business day, without penalty.
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5. **EXTENSION:** A utility, for good cause shown in a written request, may be granted up to a 30 day extension. A request must be made by filing the enclosed *Regulatory Assessment Fee Extension Request* form (PSC 1037) (PSC/ATT-124), two weeks prior to the filing date. If an extension is granted, a charge will ~~shall~~ be added to the amount due:

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1.5% of the fee for an extension of 16 to 30 days.

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6. **AUTHORITY:** The authority to collect regulatory assessment fees is granted to the Commission by Section 350.113 and 367.145, Florida Statutes.
7. **REGULATORY ASSESSMENT FEE DUE:** Amounts are due and payable to the Commission by March 31. If there are no revenues *OR* if revenues are insufficient to generate a minimum annual fee, remit the minimum fee. **A Regulatory Assessment Fee** Return must be completed, signed, and filed even if there are no revenues to report or if the minimum amount is due.
8. **FEE ADJUSTMENTS:** Computation errors and/or differences in gross operating revenues reported for regulatory assessment fee purposes and those reported in the annual report may cause adjustments to amounts paid to the Commission. You will be notified as to the amount and reason for any adjustment. Penalty and interest charges may be applicable to additional amounts owed the Commission by reason of the adjustment.
9. **MAILING INSTRUCTIONS:** Please complete this form, make a copy for your files, and return the original in the enclosed preaddressed envelope. Use of this envelope should assure a more accurate and expeditious recording of your payment. However, if you are unable to use the envelope, please address your remittance as follows:

Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

ATTENTION: Fiscal Services

10. **ADDITIONAL ASSISTANCE:** If you need additional information or assistance in preparing your Regulatory Assessment Fee Return, please contact the Division of ~~Economics Accounting and Finance~~ at (850) 413-6410 ~~(850) 413-6900~~ or at the above-referenced address, directing correspondence to the attention of the division ~~changing the Attention line.~~

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 18, 2026

TO: Jennifer Augspurger, Senior Attorney, Office of the General Counsel

FROM: Sevini K. Guffey, Public Utility Analyst IV, Division of Economics ESD

RE: Docket No. 20260041-OT: Proposed amendment of Rules 25-4.0161, Regulatory Assessment Fees; Telecommunications Companies; 25-6.0131, Regulatory Assessment Fees; Investor-owned Electric Companies, Municipal Electric Utilities, Rural Electric Cooperatives; 25-7.101, Regulatory Assessment Fees; Natural Gas Transmission Companies; 25-7.0131, Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas Districts; and 25-30.120, F.A.C., Regulatory Assessment Fees; Water and Wastewater Utilities
Statement of Estimated Regulatory Costs (SERC)

The purpose of this rulemaking is to propose amendments to update and clarify the subject rules to include current Commission form references and hyperlinks and to effect the review mandated by 120.5435, Florida Statutes (F.S.). The proposed language amendments are applicable to electric investor-owned utilities (IOUs), rural electric cooperatives, municipal electric utilities, natural gas transmission companies, gas IOUs, gas municipals, gas districts, water and wastewater utilities, and telecommunication companies.

Specifically in Rule 25-4.0161, F.A.C., Regulatory Assessment Fees; Telecommunications Companies, staff is proposing the deletion of obsolete language related to an interim period in 2011. Removing outdated language will be an overall benefit for telecommunication companies. Additionally, the updated Regulatory Assessment Fees (RAF) form number referencing will help efficient compliance and review.

The attached SERCs addresses the economic considerations required pursuant to Section 120.541, F.S. The proposed revisions would not result in negative fiscal impacts to the utilities, as discussed in the attached SERCs. No regulatory alternatives were submitted pursuant to Section 120.541(1)(a), F.S. by any affected entity. None of the impacts/cost criteria established in Section 120.541(2)(a)-(e), F.S., will be exceeded as a result of the proposed rule revisions.

cc: SERC file

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-4.0161, F.A.C., Regulatory Assessment Fees; Telecommunications Companies.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes ☐

No ☒

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes ☐

No ☒

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

- (1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes ☐ No ☒

Private-sector job creation or employment Yes ☐ No ☒

Private-sector investment Yes ☐ No ☒

- (2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets) Yes ☐ No ☒

Productivity Yes ☐ No ☒

Innovation Yes ☐ No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-4.0161, F.A.C., is being updated to clarify the rule to include current Commission form references and hyperlinks and to effect the review mandated by Rule 120.5435, Florida Statutes (F.S.). There are no additional costs to the telecommunication companies or to their ratepayers.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

The number of entities required to comply with Rule 25-4.0161, F.A.C., are 272 telecommunication companies regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

NA

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- ☒ None. To be done with the current workload and existing staff.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- ☒ None.
- ☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

☒ None. The rule will only affect the agency.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

☒ No adverse impact on small business.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: NA

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- ☒ No regulatory alternatives were submitted.
- ☐ A regulatory alternative was received from
- ☐ Adopted in its entirety.
- ☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-6.0131, F.A.C., Regulatory Assessment Fees; Investor-Owned Electric Utilities,
Municipal Electric Utilities, Rural Electric Cooperatives.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes ☐

No ☒

If the answer to Question 1 is “yes,” see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes ☐

No ☒

If the answer to either question above is “yes,” a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

- (1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth Yes ☐ No ☒

Private-sector job creation or employment Yes ☐ No ☒

Private-sector investment Yes ☐ No ☒

- (2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets) Yes ☐ No ☒

Productivity Yes ☐ No ☒

Innovation Yes ☐ No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-6.0131, F.A.C., is being updated to clarify the rule to include current Commission form references and hyperlinks and to effect the review mandated by Rule 120.5435, Florida Statutes (F.S.). There are no additional costs to the investor-owned electric utilities, municipal electric utilities, or rural electric cooperatives.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

The number of entities required to comply with Rule 25-6.0131, F.A.C., are 4 investor-owned electric utilities, 34 municipal electric utilities, and 18 rural electric cooperatives regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

NA

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- ☒ None. To be done with the current workload and existing staff.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

☒ None.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

- ☒ No adverse impact on small business.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

- ☒ No impact on small cities or small counties.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: NA

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

- ☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- ☒ No regulatory alternatives were submitted.
- ☐ A regulatory alternative was received from
- ☐ Adopted in its entirety.
- ☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-7.101, F.A.C., Regulatory Assessment Fees; Natural Gas Transmission Companies.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes ☐

No ☒

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes ☐

No ☒

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

- (1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth

Yes ☐ No ☒

Private-sector job creation or employment

Yes ☐ No ☒

Private-sector investment

Yes ☐ No ☒

- (2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)

Yes ☐ No ☒

Productivity

Yes ☐ No ☒

Innovation

Yes ☐ No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-7.101, F.A.C., is being updated to clarify the rule to include current Commission form references and hyperlinks and to effect the review mandated by Rule 120.5435, Florida Statutes (F.S.). There are no additional costs to the natural gas transmission companies.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

The number of entities required to comply with Rule 25-7.101, F.A.C., are 5 natural gas transmission companies regulated by the PSC.

(2) A general description of the types of individuals likely to be affected by the rule.

NA

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- ☒ None. To be done with the current workload and existing staff.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- ☒ None.
- ☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

☒ None. The rule will only affect the agency.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

☒ No adverse impact on small business.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: NA

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- ☒ No regulatory alternatives were submitted.
- ☐ A regulatory alternative was received from
- ☐ Adopted in its entirety.
- ☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-7.0131, F.A.C., Regulatory Assessment Fees; Gas Utilities, Gas Municipals, and Gas
Districts.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes ☐

No ☒

If the answer to Question 1 is “yes,” see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes ☐

No ☒

If the answer to either question above is “yes,” a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

- (1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth

Yes ☐ No ☒

Private-sector job creation or employment

Yes ☐ No ☒

Private-sector investment

Yes ☐ No ☒

- (2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability
of persons doing business in the state to compete
with persons doing business in other states or
domestic markets)

Yes ☐ No ☒

Productivity

Yes ☐ No ☒

Innovation

Yes ☐ No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-7.0131, F.A.C., is being updated to clarify the rule to include current Commission form references and hyperlinks and to effect the review mandated by Rule 120.5435, Florida Statutes (F.S.). There are no additional costs to the investor-owned gas utilities, gas municipals, or gas districts.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

The number of entities required to comply with Rule 25-7.0131, F.A.C., are 5 investor-owned natural gas companies, 28 gas municipals, and 4 gas districts.

(2) A general description of the types of individuals likely to be affected by the rule.

NA

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- ☒ None. To be done with the current workload and existing staff.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- ☒ None.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

- ☒ No adverse impact on small business.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

- ☒ No impact on small cities or small counties.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: NA

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- ☒ No regulatory alternatives were submitted.
- ☐ A regulatory alternative was received from
- ☐ Adopted in its entirety.
- ☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Florida Public Service Commission
STATEMENT OF ESTIMATED REGULATORY COSTS
Rule 25-30.120, F.A.C., Regulatory Assessment Fees; Water and Wastewater Utilities.

1. Will the proposed rule have an adverse impact on small business? [120.541(1)(b), F.S.]
(See Section E. below for definition of small business.)

Yes ☐

No ☒

If the answer to Question 1 is "yes," see comments in Section E.

2. Is the proposed rule likely to directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate in this state within 1 year after implementation of the rule? [120.541(1)(b), F.S.]

Yes ☐

No ☒

If the answer to either question above is "yes," a Statement of Estimated Regulatory Costs (SERC) must be prepared. The SERC shall include an economic analysis showing:

A. Whether the rule directly or indirectly:

- (1) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)1, F.S.]

Economic growth

Yes ☐ No ☒

Private-sector job creation or employment

Yes ☐ No ☒

Private-sector investment

Yes ☐ No ☒

- (2) Is likely to have an adverse impact on any of the following in excess of \$1 million in the aggregate within 5 years after implementation of the rule? [120.541(2)(a)2, F.S.]

Business competitiveness (including the ability of persons doing business in the state to compete with persons doing business in other states or domestic markets)

Yes ☐ No ☒

Productivity

Yes ☐ No ☒

Innovation

Yes ☐ No ☒

(3) Is likely to increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule? [120.541(2)(a)3, F.S.]

Yes ☐ No ☒

Economic Analysis: Rule 25-30.120, F.A.C., is being updated to clarify the rule to include current Commission form references and hyperlinks and to effect the review mandated by Rule 120.5435, Florida Statutes (F.S.). There are no additional costs to the water and wastewater utilities regulated by the Commission.

B. A good faith estimate of: [120.541(2)(b), F.S.]

(1) The number of individuals and entities likely to be required to comply with the rule.

The number of entities required to comply with Rule 25-30.120, F.A.C., are 124 water utilities and 86 wastewater utilities regulated by the Commission.

(2) A general description of the types of individuals likely to be affected by the rule.

NA

C. A good faith estimate of: [120.541(2)(c), F.S.]

(1) The cost to the agency to implement and enforce the rule.

- ☒ None. To be done with the current workload and existing staff.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(2) The cost to any other state and local government entity to implement and enforce the rule.

- ☒ None. The rule will only affect the agency.
- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

(3) Any anticipated effect on state or local revenues.

- ☒ None.
- ☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

D. A good faith estimate of the transactional costs likely to be incurred by individuals and entities (including local government entities) required to comply with the requirements of the rule. "Transactional costs" may include the following: filing fees; expenses to obtain a license; necessary equipment; installation, utilities for, and maintenance of necessary equipment; necessary operations or procedures; accounting, financial, information management, and other administrative processes; labor, based on relevant wages, salaries, and benefits; materials and supplies; capital expenditures, including financing costs; professional and technical services, including contracted services necessary to implement and maintain compliance; monitoring and reporting; qualifying and recurring education, training, and testing; travel; insurance and surety requirements; a fair and reasonable allocation of administrative costs and other overhead; reduced sales or other revenue; or other items suggested by the rules ombudsman in the Executive Office of the Governor or by any interested person, business organization, or business representative. [120.541(2)(d), F.S.]

☒ None. The rule will only affect the agency.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

E. An analysis of the impact on small businesses, small counties, and small cities: [120.541(2)(e), F.S.]

(1) "Small business" is defined by Section 288.703, F.S., as an independently owned and operated business concern that employs 200 or fewer permanent full-time employees and that, together with its affiliates, has a net worth of not more than \$5 million or any firm based in this state which has a Small Business Administration 8(a) certification. As to sole proprietorships, the \$5 million net worth requirement shall include both personal and business investments.

☒ No adverse impact on small business.

☐ Minimal. Provide a brief explanation.

☐ Other. Provide an explanation for estimate and methodology used.

(2) A "Small City" is defined by Section 120.52, F.S., as any municipality that has an unincarcerated population of 10,000 or less according to the most recent decennial census. A "small county" is defined by Section 120.52, F.S., as any county that has an unincarcerated population of 75,000 or less according to the most recent decennial census.

☒ No impact on small cities or small counties.

- ☐ Minimal. Provide a brief explanation.
- ☐ Other. Provide an explanation for estimate and methodology used.

F. In evaluating the impacts described in paragraphs A and E, include a discussion, if applicable, of the market impacts likely to result from compliance with the proposed rule, including: [120.541(2)(f), F.S.]

1. Changes to customer charges for goods or services.
2. Changes to the market value of goods and services produced, provided, or sold.
3. Changes to costs resulting from the purchase of substitute or alternative goods or services.
4. The reasonable value of time to be spent by owners, officers, operators, and managers to understand and comply with the proposed rule, including, but not limited to, time to be spent completing requiring education, training, or testing.

Discussion and Analysis of Market Impacts: NA

G. Any additional information that the agency determines may be useful. [120.541(2)(g), F.S.]

☒ None.

Additional Information:

H. A description of any regulatory alternatives submitted and a statement adopting the alternative or a statement of the reasons for rejecting the alternative in favor of the proposed rule. [120.541(2)(h), F.S.]

- ☒ No regulatory alternatives were submitted.
- ☐ A regulatory alternative was received from
- ☐ Adopted in its entirety.
- ☐ Rejected. Describe what alternative was rejected and provide a statement of the reason for rejecting that alternative.

Item 3

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Office of the General Counsel (Augspurger, Bloom) *SMC*
Division of Economics (Hudson) *EDD*

RE: Docket No. 20260090-WS – Petition for declaratory statement, by Rekisha Codogan.

AGENDA: 08/04/26 – Regular Agenda – Decision on Declaratory Statement – Participation is at the Discretion of the Commission

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: La Rosa

CRITICAL DATES: 09/08/26 (Deadline for final order on the petition for declaratory statement.)

SPECIAL INSTRUCTIONS: None

Case Background

On June 10, 2026, Rekisha Codogan (Petitioner) filed a petition for declaratory statement (Petition) related to her dispute with Orange County Utilities. Orange County Utilities provides water and wastewater services to the Petitioner's property.

More broadly, the Petitioner is asking the Commission to determine if Section 120.565, Florida Statutes (F.S.), Rule 28-105.001, Florida Administrative Code (F.A.C.), Rule 28-105.002, F.A.C., Section 153.83, F.S., Chapter 153, F.S., and any applicable Orange County ordinance, resolution, utility service policy, tariff, written customer-service procedure, or order governing the billing of residential water and wastewater service is applicable to Petitioner's particular residential account and circumstances.

Law Governing Petitions for Declaratory Statement

Section 120.565, F.S., sets forth the necessary elements of a petition for declaratory statement. This section provides:

- (1) Any substantially affected person may seek a declaratory statement regarding an agency's opinion as to the applicability of a statutory provision, or of any rule or order of the agency, as it applies to the petitioner's particular set of circumstances.
- (2) The petition seeking a declaratory statement shall state with particularity the petitioner's set of circumstances and shall specify the statutory provision, rule, or order that the petitioner believes may apply to the set of circumstances.

Rule 28-105.001, F.A.C., states the purpose of a declaratory statement:

A declaratory statement is a means for resolving a controversy or answering questions or doubts concerning the applicability of statutory provisions, rules, or orders over which the agency has authority. A petition for declaratory statement may be used to resolve questions or doubts as to how the statutes, rules, or orders may apply to the petitioner's particular circumstances. A declaratory statement is not the appropriate means for determining the conduct of another person.

If a petitioner meets the filing requirements provided by Rule 28-105.002, F.A.C., an agency must issue a declaratory statement. Rule 28-105.003, F.A.C., provides the requirements for how agencies must dispose of declaratory statements and states that an agency may rely on the statements of fact set out in a petition without taking any position with regard to the validity of the facts. A declaratory statement enables members of the public to resolve ambiguities of law and obtain definitive, binding advice as to the applicability of agency law to a particular set of facts.

Procedural Matters

Pursuant to Section 120.565, F.S., and Rule 28-105.0024, F.A.C., a Notice of Declaratory Statement was published in the June 15, 2026, edition of the Florida Administrative Register to inform substantially affected persons of the Petition.

This recommendation addresses whether the Commission should grant the Petition. Pursuant to Section 120.565(3), F.S., a final order on a request for a declaratory statement must be issued within 90 days of the filing of such petition. As such, the statutory deadline to issue a final order on the Petition is September 8, 2026.

Discussion of Issues

Issue 1: Should the Commission grant the Petition for Declaratory Statement?

Recommendation: No. The Commission should deny the petition for declaratory statement as the Commission does not have jurisdiction to issue the declaratory statement requested under Section 120.565, F.S. (Augspurger, Bloom)

Staff Analysis: The Commission does not have jurisdiction over Orange County Utilities, does not regulate Orange County Utilities, and is therefore unable to issue a declaratory statement on legal matters which involve the utility.

As already discussed, Section 120.565, F.S., allows substantially affected persons to seek a declaratory statement regarding an agency's opinion on the applicability of a statute, agency rule, or agency order. Rule 28-105.001, F.A.C., a rule that implements Section 120.565, F.S., further clarifies that "a declaratory statement is a means for resolving a controversy or answering questions or doubts concerning the applicability of statutory provisions, rules, or orders over which the agency has authority." Importantly, this rule implies that an agency may only issue a declaratory statement for guidance on statutes, rules, or orders specifically under the agency's authority.

Chapter 367, F.S., governs whether, and to what extent, the Commission's statutes, rules, and regulatory authority apply to a particular water or wastewater utility. Section 367.021(12), F.S., provides that "[u]tility" refers to a "waste or wastewater utility . . . except as provided in s. 367.022." Section 367.022, F.S., lists certain entities that are not subject to regulation by the Commission. Water and wastewater utilities specifically exempt from Commission regulation include "systems owned, operated, managed, or controlled by governmental authorities."¹ Consequently, the Commission lacks jurisdictional authority and possesses no regulatory oversight over county government actions concerning their own water and wastewater utilities. Nor does the Commission have jurisdictional authority or regulatory oversight over county government operated water and sewer systems' service rules, ordinances, orders, tariffs, policies, or written customer-service procedures.

Orange County Utilities is a water and wastewater system owned, operated, and managed by the Orange County government. Thus, the Commission does not have the regulatory authority to issue any guidance on Orange County ordinances and resolutions, or Orange County Utility service rules, ordinances, orders, tariffs, policies, or written customer-service procedures. Furthermore, the Commission cannot provide any interpretation on the applicability of Chapter 153, F.S., to Orange County Utilities, as the Commission does not implement nor have authority to act pursuant to the statute.

Based on the above, staff recommends that the Commission deny the Petition.

¹ Section 367.022(2), F.S

Date: July 23, 2026

Issue 2: Should this docket be closed?

Recommendation: Yes. If the Commission votes to either grant or deny the Petition for Declaratory Statement, a final order will be issued, and the docket should be closed. (Augsburger)

Staff Analysis: Whether the Commission grants or denies the petition, a final order will be issued. Upon issuance of the final order, the docket should be closed.

Item 4

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Office of the General Counsel (Newman, Crawford) *JSC*
Division of Economics (Draper) *EDD*
Office of Consumer Assistance (Plescow) *JP*

RE: Docket No. 20260078-EI – Complaint by Karen Kostantis against Duke Energy Florida, LLC.

AGENDA: 08/04/26 – Regular Agenda – Proposed Agency Action – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: ~~Administrative~~ *Payne*
At 7/13/26

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

On December 15, 2025, Ms. Karen Kostantis (Ms. Kostantis) filed Informal Complaint No. 1491428E with the Commission under Rule 25-22.032, Florida Administrative Code (F.A.C.), against Duke Energy Florida, LLC (DEF). Ms. Kostantis alleged that DEF installed an AMI meter without authorization, improperly billed for an opt-out, non-AMI meter, and misclassified her service as RS-1 (residential).

In or about March 2022, Ms. Rita DeCola (Ms. DeCola), mother of Ms. Kostantis, obtained a non-AMI meter for 4425 Rutledge Drive, Palm Harbor, Florida. An Advanced Metering Infrastructure (AMI) meter, also known as a “smart” meter, transmits meter specific information electronically to DEF. A non-AMI meter does not transmit information electronically and requires a technician to visit the site monthly to read the meter and to connect or disconnect

electrical service. DEF's standard meter is an AMI meter. However, DEF Tariff Sheet 6.400 gives customers the ability to opt-out from using the standard AMI meter and instead use a non-AMI meter. To opt-out under Tariff Sheet 6.400, a customer must pay an initial set-up fee and an additional monthly fee to cover the monthly site visits.¹ The customer must also allow physical access to the meter so that it can be read monthly by DEF personnel.

On October 29, 2025, Ms. Karen Kostantis (Ms. Kostantis) filed Informal Complaint No. 1488824E alleging improper billing and payment handling against Duke Energy Florida, LLC (DEF). The dispute began after the death of Ms. DeCola on July 25, 2025. Ms. DeCola was the prior account holder at 4425 Rutledge Drive and the dispute was about whether DEF properly credited payments to that account. That informal complaint was closed on December 29th, 2025, finding no violations by DEF.

Over the course of that dispute, DEF sought to close the original account held by Ms. DeCola, because company policy does not permit accounts to remain open in a deceased person's name. After receiving Ms. Kostantis's request for electric service on October 30, 2025, DEF set up account number XXXXXXXX5339 (Account 5339). However, DEF was unable to verify the identification number Ms. Kostantis provided, so the account was placed on hold. DEF nevertheless initiated electrical service due to a technical issue in its system.

Throughout November 2025, DEF attempted to obtain a valid form of identification. On or about December 2, 2025, Ms. Kostantis provided a valid passport to DEF. DEF closed Account 5339 and opened account number XXXXXXXX2470 (Account 2470) with the rate classification for residential service (RS-1).

On November 19, 2025, DEF technicians removed the non-AMI meter at 4425 Rutledge Drive and installed the standard AMI meter. DEF removed the non-AMI meter because no customer was paying the required monthly fee. Ms. Kostantis did not request an opt-out under Tariff Sheet 6.400 in any communication with DEF before this point.

On December 15, 2025, Ms. Kostantis discovered that the AMI meter was installed and filed Informal Complaint No. 1491428E. Ms. Kostantis alleged that DEF installed the AMI meter without authorization, improperly billed for an opt-out, non-AMI meter, and misclassified her service as RS-1. Commission staff reviewed the complaint and found no violations by DEF. Ms. Kostantis was unsatisfied and the matter was referred to the Commission's Process Review Team (PRT) for review.

On February 6, 2026, while the complaint was under review, Ms. Kostantis attempted to pay the initial set-up fee to obtain a non-AMI meter, characterizing her payment as "under protest."² However, the initial set-up fee was sent to the inactive Account 5339, and not the active Account 2470. After DEF discovered the payment, it mailed a refund check to Ms. Kostantis on February

¹ Tariff Sheet 6.400 provides that "[c]ustomers wishing to take service under this Rider and relocating to a premise where an existing approved non-communicating meter is already in place, will not be required to pay the Initial Set-Up Fee. Customers who cancel service under this Rider and then later re-enroll for this service at any location would be required to submit another Initial Set-Up Fee."

² Throughout these disputes, DEF has disconnected Ms. Kostantis's electrical service multiple times for nonpayment, and Ms. Kostantis has sent many payments "under protest."

27, 2026, and informed her that any payment for the opt-out must be sent to the active Account 2470 and that DEF could not transfer the funds directly between the accounts because the two accounts were not associated. Ms. Kostantis has stated that she has not received the check, and DEF has stated that the check has been neither returned nor cashed.

On March 24, 2026, Commission staff advised Ms. Kostantis that her informal complaint had been reviewed by the PRT, and it did not appear that DEF had violated any Commission statutes, rules, orders, or its tariff in its handling of the matter.

On May 8, 2026, Ms. Kostantis filed a formal complaint against DEF under Rule 25-22.036(3)(b), F.A.C., alleging the same material facts contained in her informal complaint. The formal complaint asserts that DEF installed the Smart/AMI meter improperly and without authorization, improperly billed for the AMI Opt-Out meter, and misclassified her service as RS-1.

On May 21, 2026, DEF filed a Motion to Dismiss the Complaint. DEF asserts that the complaint does not comply with Rule 25-22.036, F.A.C., because the complaint fails to contain any rules violated or actions taken by DEF that constitute a violation of any applicable statute, rule, Commission order, or the company tariff.

This recommendation addresses whether DEF's Motion to Dismiss the Complaint should be granted and the appropriate disposition of Ms. Kostantis's complaint against DEF. The Commission has jurisdiction over this matter pursuant to Section 366.04, Florida Statutes (F.S.).

Discussion of Issues

Issue 1: Should the Commission grant DEF's Motion to Dismiss?

Recommendation: No, the Commission should deny DEF's Motion. (Newman, Crawford)

Staff Analysis:

Legal Standard

To sustain a motion to dismiss, the moving party must show that, accepting all allegations as true, the petition fails to state a cause of action for which relief may be granted. *Varnes v. Dawkins*, 624 So. 2d 349, 350 (Fla. 1st DCA 1993). The moving party must specify the grounds for the motion to dismiss, and all material allegations must be construed against the moving party in determining if the petitioner has stated the necessary allegations. A determination of the petition's sufficiency is confined to the petition and the documents incorporated therein and the grounds asserted in the motion to dismiss. *Id.* All allegations in the petition must be viewed as true and in the light most favorable to the petitioner to determine whether there is a cause of action upon which relief may be granted. *Id.*

Rule 25-22.036, F.A.C., prescribes the elements that must be contained in a formal complaint:

1. The rule, order, or statute that has been violated;
2. The actions that constitute the violation;
3. The name and address of the person against whom the complaint is lodged; and
4. The specific relief requested, including any penalty sought.

Formal Complaint

Ms. Kostantis's formal complaint states that DEF violated Tariff Sheet 6.400 in its handling of the non-AMI meter removal and the billing to obtain an opt-out. The formal complaint further alleges that DEF misclassified her service as RS-1.

DEF's Motion to Dismiss

DEF's Motion to Dismiss states that the complaint "fails to identify the rule, order, or statute that DEF allegedly violated, nor does she describe any actions taken on behalf of DEF that constitute a violation of any rules, statutes, company tariff, or Commission Orders."

Analysis

The Commission has previously held pro se litigants such as Ms. Kostantis to a relaxed pleading standard, in order to prevent delay and promote resolution of litigants' claims. Staff believes the petition states a cause of action related to DEF's operation and billing practices under Tariff Sheet 6.400 and the classification of service, which are under Commission jurisdiction as

Date: July 23, 2026

provided under Section 366.04, F.S. Staff believes that a complaint in strict compliance with the rule is not necessary for the Commission to make a decision at this time. Staff believes that the factual allegations contained in Ms. Kostantis's complaint and the extensive documentation in this docket are sufficiently clear to show which of DEF's actions Ms. Kostantis believes violated Commission rules. The complaint shows that DEF's actions related to the AMI meter and its classification and billing practices are the actions to which Ms. Kostantis objects.

Staff believes that these allegations sufficiently identify the rule and actions at issue and that the facts and documentation in the docket sufficiently state a cause of action for the Commission to make a determination on the formal complaint, as discussed in Issue 2. Further, staff does not believe it would be an efficient use of the parties' resources to require Ms. Kostantis to amend her complaint merely to comply with the technical pleading rules. Therefore, staff recommends that DEF's Motion to Dismiss should be denied.

Issue 2: What is the appropriate disposition of Petitioner's complaint?

Recommendation: Staff recommends that Ms. Kostantis's formal complaint should be denied. It does not appear that DEF violated its Commission-approved tariff or any statutes, rules, or orders of the Commission. (Newman, Crawford)

Staff Analysis: Pursuant to Rule 25-22.036(2), F.A.C., a complaint is appropriate when a person complains of an act or omission by a person subject to Commission jurisdiction that affects the complainant's substantial interests and that is in violation of a statute enforced by the Commission, or of any Commission rule or order. As discussed below, Ms. Kostantis's petition fails to show that DEF violated any rules, statutes, orders, or its tariff in its dealings with the AMI meter, its billing practices, or its classification of service.

Formal Complaint

Ms. Kostantis's formal complaint states that DEF violated Tariff Sheet 6.400 by removing the previous non-AMI meter and installing a standard AMI meter without authorization. The complaint further states that DEF improperly classified her electric account at RS-1. The complaint alleges that DEF installed the AMI meter without consent, that the AMI meter is causing medical harm to a resident at the service location, and that DEF has refused to accept the opt-out fee for a non-AMI meter under Tariff Sheet 6.400. Further, the complaint alleges that the RS-1 rate schedule is inapplicable because the service location is not an eligible residence, and that therefore the General Service (GS-1) rate schedule should apply. Ms. Kostantis seeks the reclassification of her account to GS-1 and for DEF to install a non-AMI meter at DEF expense.

Analysis

Based on the information provided, it does not appear that DEF violated a statute, rule, order, or applicable provision of DEF's Commission-approved tariff. Tariff Sheet 6.400 provides that:

Customers wishing to take service under this Rider and relocating to a premise where an existing approved non-communicating meter is already in place, will not be required to pay the Initial Set-Up Fee. Customers who cancel service under this Rider and then later re-enroll for this service at any location would be required to submit another Initial Set-Up Fee.

DEF removed the previous non-AMI meter after the account associated with it and paying monthly fees for it was closed. Ms. Kostantis did not request a non-AMI meter when she opened either Account 5339 or Account 2470, thus, she was never billed the required monthly fees for a non-AMI meter. To obtain a non-AMI meter, Ms. Kostantis must pay the set-up fee and the monthly fees to her active Account 2470. Further, she must allow DEF personnel physical access to the meter so it can be read monthly. There is no medical exemption to the initial or monthly fees in Tariff Sheet 6.400. Therefore, staff recommends that DEF has not violated the provisions of Tariff Sheet 6.400.

Tariff Sheet 6.120 sets the applicability of the RS-1 rate classification as "residential customers taking service exclusively for domestic purposes in a single dwelling house, a mobile home, or

Date: July 23, 2026

individually metered single apartment unit or other unit having housekeeping facilities, occupied by one family or household as a residence.” Tariff Sheet 6.150 sets the applicability of the GS-1 rate classification as “any customer, other than residential, for light and power purposes for which no other rate schedule is specifically applicable.” Tariff Sheet 6.150 also states that the rate is “Closed to New Customers as of 01/01/2022.” Staff recommends that DEF correctly applied the RS-1 rate classification to Ms. Kostantis’s account associated with 4425 Rutledge Drive. Thus, Staff does not believe that DEF violated a statute, rule, order, or applicable provision of DEF’s Commission-approved tariff in its application of Tariff Sheet 6.400 or in classifying Ms. Kostantis’s account as RS-1; therefore, the complaint should be denied.

Conclusion

Staff recommends that Ms. Kostantis’s formal complaint should be denied. It does not appear that DEF violated its Commission-approved tariff or any statutes, rules, or orders of the Commission.

Date: July 23, 2026

Issue 3: Should this docket be closed?

Recommendation: If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon the issuance of a consummating order. (Newman, Crawford)

Staff Analysis: If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, this docket should be closed upon the issuance of a consummating order.

Item 5

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Docket Nos. 20250130-WS and 20250136-WS

FROM: Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

A handwritten signature in blue ink, appearing to be "AJT".

RE: Rescheduled Commission Conference Agenda Item

Staff's memorandum assigned DN 03704-2026 was filed on June 24, 2026, for the July 7, 2026, Commission Conference. As the vote sheet reflects, this item was deferred. This item has been placed on the August 4, 2026, Commission Conference Agenda.

RECEIVED FPSC
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State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: June 24, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Accounting and Finance (Kelley, Buys, Cicchetti, Cohn, DSa, Higgins, Norris, Souchik, Worrall) *MC*
Division of Economics (Bruce, Hudson) *EDD*
Division of Engineering (Ramirez-Abundez, Ramos, Thompson) *LVK*
Office of the General Counsel (Bloom, Crawford) *JSC*

RE: Docket No. 20250130-WS – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

Docket No. 20250136-WS – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

AGENDA: 07/07/26 – Regular Agenda – Motion to Dismiss – Oral Argument Not Requested
– Participation is at the Commission's Discretion

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Ortega (20250130-WS)
Clark (20250136-WS)

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

Pursuant to Rule 25-30.0371, Florida Administrative Code (F.A.C.), a positive acquisition adjustment may occur when the purchase price of a utility is greater than the net book value of the acquired utility's assets. If approved, a positive acquisition adjustment increases rate base. Rule 25-30.0371, F.A.C., was amended on June 17, 2024. The previous version of the rule

required a showing of extraordinary circumstances to be entitled to a positive acquisition adjustment, and utilities requested the acquisition adjustment at the time of transfer. The amended version of the rule provides a list of factors that the Florida Public Service Commission (Commission) must consider in determining whether a positive acquisition adjustment is warranted. The amended version of the rule also allows utilities to seek approval of the acquisition adjustment at either the time of transfer or at anytime within 3 years of the Commission order approving the transfer of the certificate of authorization.

While the prior version of Rule 25-30.0371, F.A.C., was still effective, Central States Water Resources-Florida Utility Operating Company, LLC (CSWR or Utility) requested and was denied positive acquisition adjustments with respect to its acquisition of its North Peninsula, Aquarina, and Sunshine systems.¹ CSWR subsequently filed petitions for positive acquisition adjustments under the amended rule, to which the Office of Public Counsel (OPC) filed motions to dismiss, arguing that administrative finality had attached to the Commission's denial of acquisition adjustments at the time the three systems were transferred to CSWR. By Order No. PSC-2025-0250-PCO-WS, the Commission denied OPC's motions to dismiss, finding that administrative finality did not attach and that the new acquisition adjustment rule was not being applied retroactively.² The three acquisition adjustment dockets associated with North Peninsula, Aquarina, and Sunshine are currently pending before the Commission.

At issue in this recommendation are CSWR's requests for a positive acquisition adjustment with respect to its purchase of two additional utilities, Neighborhood Utilities, Inc. (Neighborhood) and Rolling Oaks Utilities, Inc. (Rolling Oaks).

In Commission Docket No. 20220019-WU, CSWR applied for the transfer of Neighborhood, and included a request for a positive acquisition adjustment at the time of the transfer to CSWR under the prior version of Rule 25-30.0371, F.A.C. The Commission approved the transfer but denied the request for a positive acquisition adjustment, stating that the utility failed to demonstrate extraordinary circumstances.³

¹ Order Nos. 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*; 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*; and 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*.

² Order No. PSC-2025-0250-PCO-WS, issued June 25, 2025, in Docket Nos. 20250038-WS, *In re: Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC*; 20250043-WS, *In re: Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC*; 20250047-WS, *In re: Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC*; and 20250052-WS, *In re: Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company*.

³ 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*.

CSWR purchased Rolling Oaks, located in Citrus County, on December 30, 2021. At that time, Citrus County regulated all water and wastewater utilities in that county which would otherwise be subject to regulation by the Commission, under Section 367.171(8), Florida Statutes (F.S.). By Resolution No. 2022-108, dated November 7, 2022, the Citrus County Board of Commissioners approved the sale and transfer of Rolling Oaks to CSWR. However, the County denied CSWR's request for a positive acquisition adjustment, stating that CSWR failed to demonstrate extraordinary circumstances. Citrus County subsequently returned jurisdiction over its water and wastewater utilities to the Commission,⁴ and the Commission granted CSWR a grandfather certificate with respect to its Rolling Oaks system.⁵

On October 14, 2025, and November 7, 2025, CSWR filed petitions requesting positive acquisition adjustments relating to its purchases of Neighborhood and Rolling Oaks under the amended version of Rule 25-30.0371, F.A.C. These requests were assigned Docket Nos. 20250130-WS and 20250136-WS, respectively. Neither petition referenced the Commission's or Citrus County's prior denials of CSWR's request for a positive acquisition adjustment at the time of the transfers. Rather, the petitions listed information required under the amended rule, such as planned infrastructure additions and maintenance needed to improve the utilities' quality of service or compliance with environmental regulations.

On April 30, 2026, the Office of Public Counsel (OPC) filed Motions to Dismiss CSWR's petition for an acquisition adjustment in both the Neighborhood and Rolling Oaks dockets.⁶ In each Motion to Dismiss, OPC argues that the doctrine of administrative finality precludes CSWR from obtaining a positive acquisition adjustment on each of its utilities that were previously denied a positive acquisition adjustment at the time of transfer.

On May 7, 2026, CSWR filed responses to each Motion to Dismiss (Responses). In its Responses, CSWR contends that administrative finality did not attach to the previous acquisition adjustment denials, that there are changed circumstances that warrant a positive acquisition adjustment in the instant cases, and that the requested positive acquisition adjustments are in the public interest.

Staff's recommendation addresses OPC's Motions to Dismiss CSWR's petitions for acquisition adjustments and CSWR's Responses. No request for oral argument was filed concurrently with either of OPC's Motions to Dismiss under Rule 25-22.0022(7)(a), F.A.C.; however, participation on these items are within the Commission's discretion.⁷ The Commission has jurisdiction pursuant to Sections 367.071 and 367.121, F.S.

⁴ Order No. PSC-2024-0267-FOF-WS, issued July 25, 2024, in Docket No. 20240095-WS, *In re: Resolution of the Board of County Commissioners of Citrus County declaring Citrus County subject of the provisions of Sections 367, F.S.*

⁵ 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.*

⁶ OPC's intervention was acknowledged by Order Nos. PSC-2026-0030-PCO-WS, issued January 27, 2026, in Docket No. 20250130-WS and PSC-2026-0031-PCO-WS, issued January 27, 2026, in Docket No. 20250136-WS.

⁷ Under Rule 25-22.0022(7)(a), F.A.C., oral argument at an Agenda Conference will only be entertained for recommended orders and dispositive motions, such as motions to dismiss. Rule 25-22.022(1), F.A.C., provides that

Docket Nos. 20250130-WS, 20250136-WS

Date: June 24, 2026

oral argument must be sought by separate written request filed concurrently with the motion on which argument is requested. Failure to timely file a request for oral argument constitutes waiver thereof. However, the Commission may request oral argument on matters over which it presides. Rule 25-22.0022(2), F.A.C.

Discussion of Issues

Issue 1: Should OPC's Motions to Dismiss the Neighborhood and Rolling Oaks acquisition adjustment petitions be granted?

Recommendation: No, staff recommends that the Commission deny OPC's Motions to Dismiss the Neighborhood and Rolling Oaks acquisition adjustment petitions. Staff recommends that changed circumstances and the public interest warrant consideration of CSWR's requests for positive acquisition adjustments concerning its Neighborhood and Rolling Oaks utilities. Additionally, staff disagrees with OPC's contention that CSWR is seeking retroactive application of amended Rule 25-30.0371, F.A.C. (Crawford, Bloom)

Staff Analysis:

Law

In the seminal case of *Peoples Gas Systems, Inc. v. Mason*, the Florida Supreme Court held:

[O]rders of administrative agencies must eventually pass out of the agency's control and become final and no longer subject to modification. This rule assures that there will be a terminal point in every proceeding at which the parties and the public may rely on a decision as being final and dispositive of the rights and issues involved therein.

187 So. 2d 335, 339 (Fla. 1966). While administrative finality generally applies to final orders, finality does not attach "when there has been a significant change of circumstances or there is a demonstrated public interest." *Delray Medical Center, Inc., v. State Agency for Health Care Administration*, 5 So. 3d 26, 29 (Fla. 4th DCA 2009).

When an administrative rule is revised, retroactive application of the new rule is generally prohibited. *Env'tl. Trust v. Dept. of Env'tl. Prot.*, 714 So. 2d 493, 500 (Fla. 1st DCA 1998). However, "retroactive application of a rule may be proper if the rule merely clarifies or explains a previous rule." *Id.* A revised rule "is presumed to operate prospectively in the absence of express language to the contrary." *Jordan v. Dept. of Prof. Reg.*, 522 So. 2d 450, 453 (Fla. 1st DCA 1988).

Res judicata and administrative finality both prevent relitigation, but they differ in scope. Res judicata, a common law doctrine, applies to court judgments and bars relitigation of the same claim between the same parties. Administrative finality, on the other hand, applies to administrative agency decisions. *See Delray* at 29. The Florida Supreme Court has recognized that the legal principles of res judicata do not neatly fit within the scope of administrative proceedings, because the actions of administrative agencies are usually concerned with deciding issues according to a public interest that often changes with shifting circumstances and passage of time. *Id.* (citing *Peoples Gas Sys., Inc. v. Mason*, 187 So. 2d 335, 339 (Fla. 1966)).

Standard of Review

A motion to dismiss raises as a question of law the sufficiency of the facts alleged to state a cause of action.⁸ In order to sustain a motion to dismiss, the moving party must show that, accepting all allegations as true, the petition still fails to state a cause of action for which relief may be granted.⁹ The moving party must specify the grounds for the motion to dismiss, and all material allegations must be construed against the moving party in determining if the petitioner has stated the necessary allegations.¹⁰ A sufficiency determination should be confined to the petition and documents incorporated therein, and the grounds asserted in the motion to dismiss.¹¹

To evaluate a motion to dismiss, all allegations in the petition must be viewed as true and in the light most favorable to the petitioner in order to determine whether there is a cause of action upon which relief may be granted.¹² The “[d]ismissal of a petition shall, at least once, be without prejudice to petitioner’s filing a timely amended petition curing the defect, unless it conclusively appears from the face of the petition that the defect cannot be cured.”¹³

OPC’s Motions to Dismiss

In its Motions to Dismiss the Neighborhood and Rolling Oaks acquisition adjustment petitions, OPC argues that administrative finality has attached to the prior denials of CSWR’s positive acquisition adjustments and that CSWR cannot reapply for the same. OPC contends that CSWR failed to demonstrate the applicability of the exceptions to administrative finality, of a significant change in circumstances or a demonstrated public interest. Specifically, OPC claims that the only change in circumstance from CSWR’s previous petitions is the amendment to the acquisition adjustment rule, and that the amended rule does not have retroactive application. Consequently, OPC believes that administrative finality has attached to CSWR’s requests for positive acquisition adjustments and that the Neighborhood and Rolling Oaks petitions should be dismissed.

CSWR’s Response

In its Responses, CSWR rejects OPC’s contentions primarily based on the argument that administrative finality did not attach to the denials of the acquisition adjustments it requested in the transfers at issue. CSWR argues that administrative finality does not attach because rather than asking the Commission to second-guess the earlier denials of the acquisition adjustments, CSWR is instead presenting the Commission with new applications involving different facts and applying a different law. CSWR cites to Commission precedent wherein the Commission allowed OPC’s requests for negative acquisition adjustments where the same negative

⁸ *Varnes v. Dawkins*, 624 So. 2d 349, 350 (Fla. 1st DCA 1993).

⁹ *Id.* at 350.

¹⁰ *Matthews v. Matthews*, 122 So. 2d 571 (Fla. 2nd DCA 1960).

¹¹ *Barbado v. Green and Murphy, P.A.*, 758 So. 2d 1173 (Fla. 4th DCA 2000).

¹² See e.g. *Ralph v. City of Daytona Beach*, 471 So. 2d 1, 2 (Fla. 1983); *Orlando Sports Stadium, Inc. v. State of Florida ex rel. Powell*, 262 So. 2d 881, 883 (Fla. 1972); *Kest v. Nathanson*, 216 So. 2d 233, 235 (Fla. 4th DCA 1986); *Ocala Loan Co. v. Smith*, 155 So. 2d 711, 715 (Fla. 1st DCA 1963).

¹³ Section 120.569(2)(c), F.S.

acquisition adjustments were previously denied.¹⁴ CSWR contends that OPC is changing its position from those previous cases in which OPC argued that administrative finality did not attach to previously denied acquisition adjustments.

In its Responses, CSWR argues that it is not asking the Commission to reconsider its prior decisions under the prior version of the rule. Instead of seeking reconsideration in which the Commission would second-guess its prior denial of acquisition adjustments, CSWR contends that it has timely filed a new petitions under the new version of the rule. CSWR claims that while OPC refers to administrative finality, OPC is really arguing *res judicata* to prohibit CSWR from requesting acquisition adjustments a second time.

CSWR claims that the facts and circumstances have changed since the time of the transfers for the two systems for which a positive acquisition adjustment is requested. Specifically, CSWR claims that in the three years since the purchases, it has learned significant facts about the systems that had not yet occurred or were not known at the time of the transfers, such as the extreme level of deterioration of wastewater treatment facilities, the work needed to come into environmental compliance, and the former owner's insolvency and how that impacted the operation of the systems. CSWR asserts that these new facts and changed conditions demonstrate that administrative finality cannot apply to the denied acquisition adjustments for these systems.

CSWR contends that no person has taken any action in reliance on the Commission's or Citrus County's prior denials of the requested acquisition adjustments. In addition, the Utility argues that the public interest favors considering the petitions on their merits as the purpose of the amended rule is to encourage consolidation and acquisition of failing water and wastewater systems. CSWR claims that under the prior version of the rule, no positive acquisition adjustment was ever granted thereby limiting the acquisition and rehabilitation of failing systems and harming customers of those systems.

CSWR asserts that it is not applying the new version of the rule retroactively. Rather, CSWR claims it is making new petitions based on new facts and cost and revenue projections rather than a single event that occurred before the new rule became effective. CSWR contends that the amended rule allows for petitions for acquisition adjustments to be filed within three years of the transfer order and that the new rule recognizes that facts relating to the condition of the transferred systems and the impact of the transfer on customers take time to become fully developed. Rather than applying the new rule to completed events, CSWR claims that its application applies the current procedural standards to new petitions properly brought before the Commission.

CSWR notes, as discussed in the Case Background, that the Commission has previously rejected the same arguments that OPC is making in the instant cases for Neighborhood and Rolling Oaks.

¹⁴ Order No. PSC-93-1675-FOF-WS, issued November 18, 1993, in Docket No. 920148-WS, *In re: Application for a Rate Increase in Pasco County by Jasmine Lakes Utilities Corp.* (Commission relied on public interest to grant OPC's request for a negative acquisition adjustment despite having previously denied the same); Order No. PSC-01-1554-FOF-WU, issued July 27, 2001, in Docket No. 991437-WU, *In re: Application for increase in water rates in Orange County by Wedgefield Utilities, Inc.* (Commission denied Motion for Summary Final Order and allowed OPC the opportunity to demonstrate a change of circumstances to overcome the prior denial of the requested negative acquisition adjustment).

On April 17, 2025, OPC moved to dismiss three CSWR acquisition adjustment petitions with respect to CSWR's North Peninsula, Aquarina, and Sunshine systems, on the same grounds asserted in the present motions. By Order No. 2025-0250-PCO-WS, the Commission denied OPC's motions to dismiss the three petitions, finding that administrative finality did not attach and that the new acquisition adjustment rule was not being applied retroactively.¹⁵

Staff Analysis

For the reasons set forth below, staff recommends that OPC's Motions to Dismiss should be denied, and CSWR should be allowed to proceed with the instant petitions for acquisition adjustment for Neighborhood and Rolling Oaks.

A. Interpretation of Rule 25-30.0371, F.A.C.

Although not presented as an argument by OPC, staff notes that a strict reading of Rule 25-30.0371, F.A.C., would lead to the conclusion that CSWR's purchase of Rolling Oaks is not eligible for a subsequent acquisition adjustment. Subsection 2 of the rule provides that "[a] utility may seek approval of a positive acquisition adjustment at the time the utility seeks approval to transfer the certificate of authorization or anytime within 3 years of the issuance date of the *Commission order* approving the transfer of the certificate of authorization." (emphasis added.) For the Rolling Oaks system, the order approving the transfer was issued by the Citrus County Board of Commissioners, not the Commission, thus no *Commission* order approving the transfer exists. As a general proposition, in interpreting administrative rules, words should be given their plain and ordinary meaning. *Gar-Con Dev., Inc. v. State, Dept. of Envtl. Reg.*, 468 So. 2d 413 (Fla. Dist. Ct. App. 1985) (citing *State, Dept. of Health and Rehab. Services v. McTigue*, 387 So. 2d 454 (Fla. Dist. Ct. App. 1980)). If this were the case, then CSWR's petition regarding Rolling Oaks in Docket No. 20250136-WS should be dismissed for failing to comply with a plain reading of the rule. Such a dismissal would be with prejudice, because it conclusively appears from the face of the petition that the defect cannot be cured.

However, staff believes the rule can be reasonably read to interpret that the three years run from the date an appropriate regulatory body issues an *order* approving the transfer of a water or wastewater system, and that a utility should not be penalized for the subsequent transfer in regulatory jurisdiction, as occurred for Rolling Oaks in Citrus County.

B. Administrative Finality

Staff does not believe that administrative finality has attached to CSWR's previously denied positive acquisition adjustments. CSWR has adequately demonstrated both a significant change of circumstances and that it is in the public interest for the Commission to proceed on the instant petitions for positive acquisition adjustments.

¹⁵ Order No. PSC-2025-0250-PCO-WS.

1. Significant Change of Circumstances

Staff agrees with CSWR that facts and circumstances have significantly changed since the time of transfer for the Rolling Oaks and Neighborhood systems for which a positive acquisition adjustment is requested. Staff particularly notes CSWR's allegations regarding the extreme level of deterioration at these systems' facilities, the work needed to come into environmental compliance, and the impact of the former owners' insolvency on the operation of these systems. The details of these conditions were not known at the time the Commission or Citrus County previously denied CSWR's requests for positive acquisition adjustments for these systems. Therefore, staff disagrees with OPC's contention that the only change in circumstances since the previous applications is the amendment to the acquisition adjustment rule, and believes that CSWR has adequately demonstrated a change in circumstances sufficient to allow consideration of an acquisition adjustment for these systems under the amended rule.

2. Public Interest

In addition to changed circumstances, staff also believes that it is in the public interest to allow CSWR's requests for acquisition adjustments to go forward. Positive acquisition adjustments create an incentive for larger, more sophisticated entities to purchase struggling, non-viable water and wastewater systems. Staff believes that these types of transfers benefit customers because they inject much-needed capital into their water and wastewater systems to improve both water quality and customer service. Additionally, such transfers may provide the benefits of economies of scale and promote operational and financial stability in otherwise struggling, non-viable systems. Staff therefore believes that it is in the public interest to allow CSWR to go forward with its requests for positive acquisition adjustments for these two systems.

C. Application of Rule 25-30.0371, F.A.C.

Staff disagrees with OPC's contention that CSWR is seeking retroactive application of amended Rule 25-30.0371, F.A.C. Rather than a substantive rule change, staff believes that the amended rule merely provided a procedural clarification of the previous rule. Furthermore, instead of seeking retroactive rule application, CSWR is making fresh applications under the amended rule. The amended rule allows utilities to come in any time within three years of transfer of systems to request an acquisition adjustment. CSWR has come in within the three-year window and therefore should qualify for relief under the amended rule.

Conclusion

For the reasons stated above, staff recommends that the Commission deny OPC's Motions to Dismiss. Staff believes that changed circumstances and the public interest warrant consideration of CSWR's instant petitions for positive acquisition adjustments for Neighborhood and Rolling Oaks. Additionally, staff disagrees with OPC's contention that CSWR is seeking retroactive application of amended Rule 25-30.0371, F.A.C. Whether the petitions for positive acquisition adjustment should be approved will be addressed in a later staff recommendation.

Issue 2: Should these dockets be closed?

Recommendation: Docket Nos. 20250130-WS and 20250136-WS should remain open to allow the Commission to address CSWR's requested acquisition adjustments for Neighborhood and Rolling Oaks. (Crawford, Bloom)

Staff Analysis: Docket Nos. 20250130-WS and 20250136-WS should remain open to allow the Commission to address CSWR's requested acquisition adjustments for Neighborhood and Rolling Oaks.

Item 6

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Accounting and Finance (Lenberg, Higgins) *MC*
Division of Economics (Bruce, Rashawn) *ED*
Division of Engineering (Ellis, King, Willis) *L/K*
Office of the General Counsel (Farooqi, Imig) *SPS*

RE: Docket No. 20250108-WS – Application for staff-assisted rate case in Lake County, by Sunlake Estates Utilities, L.L.C.

AGENDA: 08/04/2026 – Regular Agenda – Proposed Agency Action – Except for Issue Nos. 12, 13, and 14 – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Payne

CRITICAL DATES: 1/12/2027 (15-Month Effective Date (SARC))

SPECIAL INSTRUCTIONS: None

Case Background

Sunlake Estates Utilities, L.L.C. (Sunlake or Utility) is a Class C Utility providing water and wastewater service to 454 residential customers, 8 general service customers, and 5 irrigation customers in Lake County. In 2014, the Commission granted the Utility certificates for the water and wastewater systems.¹ Subsequently, the Utility's rates were amended by five price index adjustments with the last increase approved effective June 13, 2025. The Utility is a wholly-owned subsidiary of Sun Communities Finance, LLC, and files a partnership tax return.

¹ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, *In re: Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

On September 2, 2025, the Utility filed an application for a staff-assisted rate case (SARC) for both water and wastewater.² However, the Utility withdrew the wastewater portion of the SARC on March 19, 2026.³ According to Sunlake's 2024 Annual Report, gross revenues for water were \$108,001 and operating expenses were \$183,790.

The Commission has jurisdiction pursuant to Sections 367.011, 367.081, 367.0812, 367.0814, 367.091, and 367.121, Florida Statutes (F.S.).

² Document No. 08854-2025, filed September 2, 2025.

³ Document No. 01642-2026, filed March 19, 2026.

Discussion of Issues

Issue 1: Is the quality of service provided by Sunlake Estates Utilities, L.L.C. satisfactory?

Recommendation: No. While Sunlake's product is in compliance with the rules and regulations of the Florida Department of Environmental Protection (DEP), staff does not believe the Utility adequately demonstrated an ability to address customer satisfaction due to concerns regarding recordkeeping and communications with its customers. Staff recommends the quality of service be considered marginal, and the Utility be required to file a plan outlining how it will improve its recordkeeping and customer communications within 30 days of an Order becoming final. Staff does not recommend a penalty at this time. (Willis)

Staff Analysis: Pursuant to Section 367.081(2)(a)(1), F.S., and Rule 25-30.433(1), Florida Administrative Code (F.A.C.), in water rate cases, the Commission shall determine the overall quality of service provided by the utility. This determination is made from an evaluation of the quality of the Utility's product and the Utility's attempt to address customer satisfaction. The rule further states that the most recent chemical analyses for the water system, outstanding citations, violations, and consent orders on file with the DEP and the county health department, and any DEP and county health department officials' testimony, comments, or complaints received by the Commission are also reviewed. The operating condition of the water system is addressed in Issue 2.

Quality of the Utility's Product

To evaluate Sunlake's product quality, staff reviewed the Utility's compliance with the DEP's primary and secondary drinking water standards. Primary standards protect public health, while secondary standards regulate contaminants that may impact the taste, odor, and color of drinking water. In the DEP's last Sanitary Survey Report dated July 2, 2024, no chemical or bacteriological exceedances, except for the groundwater nitrate levels, were noted for the previous 12 months. The DEP indicated on the Discharge Monitoring Report from April 2024 that the nitrate limit of 10.0 milligrams per liter (mg/L) was exceeded at 11 mg/L. However, DEP indicated that the exceedance was an isolated event and no further action was required from the Utility. Other than groundwater quality, the Utility was determined to be in compliance with the DEP standards. In the Utility's last Consumer Confidence Report dated June 12, 2025, no violations of contaminant levels were detected for the testing period.

The Utility's Attempt to Address Customer Satisfaction

Staff reviewed the complaints filed in the Commission's Consumer Activity Tracking System (CATS), complaints received by the Utility, and complaints filed with the DEP for the test year and four years prior. There was one complaint filed in CATS during that period regarding the number of line breaks, service interruptions, and boil-water notices (BWN). A review of the complaint indicates the Utility responded to the Commission and customer, but failed to do so within 15 days of the complaint being filed with the Commission as required by Rule 25-30.355(1), F.A.C. The Utility reported that it received no complaints during this timeframe. The DEP responded that it received no complaints during this timeframe.

Staff held a Customer Meeting on May 15, 2026, where eight customers provided comments. The comments included the frequency of BWNs, water line breaks, and service interruptions, the

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state of the water infrastructure, and the concerns regarding the impact of the proposed rate increase. Customers also voiced concerns regarding the amount of unaccounted for water. In addition, there were approximately 145 customer comments filed in the docket as of June 30, 2026. For reference, the Utility serves approximately 467 customers, which includes 454 residential customers.

Table 1-1 shows a total of 396 different comments (provided verbally at the customer meeting and written via the docket file) over six categories. A single customer comment was counted in multiple categories if it addressed multiple issues. The majority of the comments expressed concern with the overall rate increase. However, there were a number of comments expressing concerns regarding the overall quality of service and the frequency of outages. The Other category captured all other concerns, such as water conservation, lawn maintenance, unmetered water use, and unaccounted for water.

Table 1-1
Number of Comments Received, Organized by Category and Source

Comment Category	Verbal Comments	Written Comments	Total*
Quality of Service	7	65	72
Outages and/or BWNs	7	69	76
Improper Billing	-	3	3
Meter Concerns	2	1	3
Rate Increase Concerns	7	144	151
Other	4	87	91
Total	27	369	396

*A single customer comment could be counted multiple times if it is associated with multiple categories.

As summarized in Table 1-1, several comments addressed outages and BWNs. Specifically, comments were centered around communication concerns and the frequency of line breaks. Customers reported inadequate communication to the community when water-related issues occurred and the inability to directly contact the Utility. Currently, a phone number to the Sunlake Estates' community management is provided to the Utility's customers, which then forwards calls to the Utility staff as needed.⁴ Customer comments suggest that this indirect communication might result in an undercount of historic complaints.

Rule 25-30.130, F.A.C., requires that the utility to maintain records of all complaints for a minimum of five years. Pursuant to Rule 25-30.355, F.A.C., a complaint is defined as an objection made to a utility by a customer. Staff recommends that the Utility should record information required by Rule 25-30.130, F.A.C., for all customer complaints regardless of whether the complaints are received directly from the end-use customer or indirectly through Sunlake Estates' community management.

⁴ Document No. 03352-2026, filed June 5, 2026.

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Regarding the frequency of line breaks, Commission staff inquired what steps, if any, Sunlake intended to take to reduce service interruptions. As an initial measure, the Utility installed valves in 2022 to isolate portions of the system, as prior outages would impact the entire water system. The Utility responded that a full system replacement was not necessary based on the nature and frequency of the line breaks.⁵ Instead, the Utility explained that it relies on a repair and maintenance approach rather than system wide replacement since these interruptions were deemed to be isolated or localized rather than systemic.

Pursuant to Rule 25-30.251, F.A.C., the utility is required to maintain a record of all interruptions in service which affect 10 percent or more of its customers and to notify the Commission of the interruptions. The rule further states the utility must provide the cause of the interruption, the date, time, duration, remedy, and steps taken to prevent reoccurrence. In response to staff's sixth data request, the Utility provided service interruption data for the period 2021 through 2026.⁶ According to the Utility's data, complete system outages impacting all the customers happened once each in 2022 and 2023, seven times in 2024, and twice in 2025. In addition, there were five line breaks impacting between 14 to 42 percent of customers in 2025, and entries for several other service interruptions with multiple sites listed as impacted in the description, but for which the Utility stated there were no sites impacted in its total. Some customer comments provided a different number of interruptions than those reported by the Utility. Overall, there were at least 18 instances between 2022 and 2026 that the Utility should have informed the Commission of, but did not do so. Subsequent to staff's data request, the Utility stated it has now established a protocol to comply with Rule 25-30.251(2), F.A.C.

A small fraction of customers also had concerns regarding water meter accuracy, calibration, and inconsistencies. Rule 25-30.265, F.A.C., outlines the intervals that utilities must inspect and test their meters, with a maximum interval of 8 to 10 years between tests for commonly used residential meter sizes. In response to staff's sixth data request, Sunlake reported it did not have a formal meter testing program and that meter testing and inspections were performed on an as-needed basis.⁷ Sunlake indicated it had only received one customer request for meter testing since 2020.

Staff performed a supplemental review of the complaints filed in CATS following the customer meeting and found two additional complaints as of June 30, 2026. Both complaints were associated with service interruptions.

Managerial Concerns

Overall, staff's review of the Utility's attempt to address customer satisfaction demonstrates issues related to poor recordkeeping and reporting by Utility management. Such actions can negatively impact the customer service provided by Sunlake. Sunlake has committed to properly notify the Commission of service interruptions. However, staff recommends that Sunlake be required to submit, within 30 days of the Commission's Order becoming final, a plan describing how it will accomplish the following, to remedy the remaining concerns raised by customers:

⁵ Document No. 03352-2026, filed June 5, 2026.

⁶ *Id.*

⁷ *Id.*

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1. Regarding complaints, the Utility must document and maintain records of all customer complaints whether received directly from the customer or indirectly through another entity such as Sunlake Estates' community management, pursuant to Rule 25-30.130, F.A.C. In addition, when the Utility provides acknowledgement and responses to a complaint pursuant to Rule 25-30.355, F.A.C., it should do so to the original customer who provided the complaint, even if it was indirectly provided to the Utility by its parent or affiliate companies.
2. Regarding meter testing, the Utility must begin conducting regular meter testing at the required intervals pursuant to Rule 25-30.265, F.A.C. Additionally, the Utility must perform meter tests upon customer request and keep and maintain records of all tests performed.

Conclusion

While Sunlake's product is in compliance with the rules and regulations of the DEP, staff does not believe the Utility adequately demonstrated an ability to address customer satisfaction due to concerns regarding recordkeeping and communications with its customers. Staff recommends the quality of service be considered marginal, and the Utility be required to file a plan outlining how it will improve its recordkeeping and customer communications within 30 days of this Order becoming final. Staff does not recommend a penalty at this time.

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Issue 2: Are the infrastructure and operating conditions of Sunlake Estates Utilities, L.L.C. in compliance with DEP regulations?

Recommendation: Yes. Sunlake Estates Utilities, L.L.C.'s water system is in compliance with the rules and regulations of the DEP. (Willis)

Staff Analysis: Rule 25-30.225(2), F.A.C., requires each water utility to maintain and operate its plant and facilities by employing qualified operators in accordance with the rules of the DEP. Rule 25-30.433(2), F.A.C., requires consideration of whether the infrastructure and operating conditions of the plant and facilities are in compliance with Rule 25-30.225, F.A.C. In making this determination, the Commission must consider testimony of the DEP and county health department officials, sanitary surveys for water systems, citations, violations and consent orders issued to the utility, customer testimony, comments, complaints, utility testimony, and responses to the aforementioned items.

Water System Operating Conditions

Sunlake's water system has a permitted capacity of 639,000 gallons per day and has two 12-inch diameter wells and one hydropneumatic storage tank. Well No. 1 has a pumping capacity of 500 gallons per minute (gpm). Well No. 2 has a pumping capacity of 588 gpm. The single hydropneumatic storage tank has a capacity of 10,500 gallons. The groundwater is treated by hypochlorination. The DEP conducted an inspection of Sunlake's water treatment plant (WTP) on July 2, 2024. The resulting Sanitary Survey Report indicated the facility was in compliance with the DEP's rules and regulations, except for the groundwater quality, which was resolved, as stated in Issue 1.

Conclusion

Sunlake's water treatment facility is in compliance with the rules and regulations of the DEP.

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Issue 3: What are the used and useful (U&U) percentages of Sunlake Estates Utilities, L.L.C.'s water treatment plant (WTP) and water distribution system?

Recommendation: Sunlake's WTP and water distribution system should both be considered 100 percent U&U. Additionally, an 11.78 percent adjustment should be made to reduce the operating expenses for chemicals and purchased power for excessive unaccounted for water (EUW). (Willis)

Staff Analysis: As stated in Issue 2, Sunlake's water system is served by two 12-inch diameter wells rated at 500 gpm and 588 gpm. The Utility's WTP is permitted by DEP to treat an average of 639,000 gallons per day. In response to staff's data requests, the water distribution system is composed of 3,102 feet of 2-inch and 8,389 feet of 6-inch Polyvinyl Chloride pipe.⁸ Additionally, the system has 40 fire hydrants.

Excessive Unaccounted for Water

Rule 25-30.4325, F.A.C., provides factors to be considered in determining whether adjustments to operating expenses are necessary for EUW. EUW is defined by Rule 25-30.4325, F.A.C., as "unaccounted for water in excess of 10 percent of the amount produced." Unaccounted for water is all water that is not sold, metered, or accounted for in the records of the utility.

EUW is calculated by subtracting both the gallons sold to customers and the gallons used for other services such as line flushing, from the total gallons pumped and purchased for the test year, and dividing by the sum of the gallons pumped and purchased. The amount in excess of 10 percent of the amount pumped and purchased, if any, is the EUW percentage.

A review of Sunlake's 2024 monthly operating reports on file with the DEP indicates the Utility produced 47,507,000 gallons of water during the test year. In response to staff's data requests, the Utility indicated that it purchases no water and identified that it flushes the 40 fire hydrants in its service territory every three (3) months, or quarterly. The Utility provided multiple estimates of flushing values, ranging from 400,000 gallons to 2,508,572 gallons based on different flow rates. Staff recommends the amount of water used for line and hydrant flushing should be estimated to be approximately 400,000 gallons per year, based on the more typical 500 gpm rate.⁹ The Utility provided an estimate of line losses from known water breaks during the test year, but the estimated water lost exceeded the amount produced in all months and during the test year as a whole when properly calculated, therefore staff made no adjustment for line losses.¹⁰ An examination of the Utility's billing records indicated 32,391,440 gallons were sold to residential and 4,370,718 gallons were sold to general service customers for a total of 36,762,158 gallons sold. The calculation $(47,507,000 + 0 - 36,762,158 - 400,000) / (47,507,000 + 0)$ results in 21.78 percent unaccounted for water. The Rule allows a 10 percent margin; therefore, there is 11.78 percent EUW.

⁸ Document No. 02561-2026, filed May 1, 2026.

⁹ *Id.*

¹⁰ *Id.*

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Used and Useful Percentages

Rule 25-30.4325, F.A.C., also addresses the method by which the U&U percentage of a water system is determined. Rule 25-30.4325(4), F.A.C., states that a water treatment system is considered 100 percent U&U if the service territory the system is designed to serve is built out and there is no apparent potential for expansion of the service territory, or the system is served by a single well. During its original certification, issued in 2014, the Commission determined that the territory was built-out, resulting in a 100 percent U&U for the WTP and distribution system.¹¹ Because there have been no significant changes to the water system or service territory since this determination, the U&U percentage for Sunlake's WTP and distribution system should be considered to be 100 percent.

Conclusion

Sunlake's WTP and water distribution system should both be considered 100 percent U&U. Additionally, an 11.78 percent adjustment for excessive unaccounted for water should be made to reduce the operating expenses for chemicals and purchased power.

¹¹ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, *In re: Application for original certificate to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

Issue 4: What is the appropriate average test year rate base for Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate average test year rate base for Sunlake is \$677,077. (Lenberg)

Staff Analysis: The appropriate components of the Utility's rate base include utility plant in service (UPIS), land and land rights, accumulated depreciation (AD), capital recovery, accumulated amortization of capital recovery, contributions-in-aid-of-construction (CIAC), accumulated amortization of CIAC (AA of CIAC), and working capital. Staff selected the test year ended December 31, 2024, for this rate case. A summary of each component and the recommended adjustments are discussed below.

Pro Forma Plant Additions

When evaluating a utility's request for pro forma plant additions, staff requests the Utility provide, among other things the: (i) need; (ii) reasonableness; (iii) cost; (iv) in-service date(s); and (v) alternatives, as they relate to each project. Additionally, it is Commission practice for staff to evaluate whether a minimum of three bids were solicited for each project or the Utility's reasoning as to why three could not be obtained. Table 4-1 shows six pro forma plant projects all of which the Utility classified as emergencies, and therefore did not seek bids. Each of the Utility's requested pro forma projects are described below.

Table 4-1
Pro Forma Projects

	Project	In-Service Date	Account Number	Amount	Retirement
1.	Auto Transfer Switch at WTP Generator	4/2025	320	\$2,000	\$1,500
2.	New LAN Gateway System for Electronic Water Reads	10/2025	346	4,463	3,347
3.	Water Line Break at J31	2/2025	331	6,936	5,202
4.	Water Line Break 0U14	7/2025	331	5,890	4,418
5.	Water Line Replacement 0U02	7/2025	331	1,632	1,224
6.	Water Main Break	7/2025	331	5,487	4,115
	Total			<u>\$26,408</u>	<u>\$19,806</u>

Source: Sunlake's supplemental response to staff's first data request.¹²

Project No. 1 – Auto Transfer Switch at WTP Generator

Project No. 1 is the replacement of the auto transfer switch for the backup generator power. The purpose of the transfer switch is for the water treatment plant to automatically switch to generator power in the event of power failure. Sunlake stated that the project was deemed an emergency because the existing auto transfer switch had failed. The Utility provided the invoice

¹² Document No. 00925-2026, filed February 4, 2026.

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for the project, which totaled \$2,000 and was completed April 2025. Rule 25-30.250, F.A.C., states that each utility must make all reasonable efforts to provide continuous service. Therefore, after reviewing the project, staff agrees that the project was an emergency and recommends the approval of \$2,000 for the replacement of the auto transfer switch to provide generator power in the event of a power outage.

Project No. 2 – New LAN Gateway System for Electronic Water Reads

Project No. 2 is the replacement of the local access network gateway. The gateway collects consumption data ensuring accurate billing for each customer. Sunlake stated that the project was deemed an emergency because the existing gateway was damaged by lightning. The Utility provided invoices from Speedread Technologies L.L.C. and Electrical Works Florida, totaling \$4,463. The project was completed October 2025. Rule 25-30.335, F.A.C., states that the utility is obligated to timely correct any problems within the utility's control causing the need to estimate bills. Therefore, staff agrees the project was an emergency and recommends approval of \$4,463 for the replacement of the local access network gateway.

Project No. 3 – Water Line Break at J31

Project No. 3 is the replacement of 10 feet of a 6" water main line feeding a fire hydrant. The replacement of the main water line serving a fire hydrant was required to be in compliance with regulations necessitating that the fire hydrant be operational. The Utility provided an invoice for the replacement of 10 feet of 6" pipe and necessary fittings totaling \$6,936, which was completed February 2025. Section 633.312, F.S., states that the maintenance of fire hydrants and fire protection systems as well as corrective actions on deficient systems is the responsibility of the owner of the system or hydrant. Staff agrees the project was an emergency and recommends approval of \$6,936.

Project No. 4 – Water Line Break 0U14

Project No. 4 is the removal and replacement of 10 feet of a 6" water main line that had failed. The removal and replacement of the broken section of pipe was required to maintain water service. Sunlake provided an invoice for the repair of the water main totaling \$5,890, which was completed July 2025. Rule 25-30.250, F.A.C. states should interruption in service occur, each utility must restore service with the shortest delay. Therefore, staff agrees the project was an emergency and recommends approval of \$5,890.

Project No. 5 – Water Line Replacement 0U02

Project No. 5 is the removal and replacement of 10 feet of a 3/4" polyethylene line. The removal and replacement of the broken section of water line was required to maintain water service. Sunlake provided an invoice for the repair of the water line totaling \$1,632, which was completed July 2025. Pursuant to Rule 25-30.250, F.A.C., requiring the utility to restore service with the shortest delay, staff agrees the project was an emergency and recommends approval of \$1,632.

Project No. 6 – Water Main Break

Project No. 6 is the replacement of 10 feet of 1" polyethylene pipe and necessary fittings. The water line had a break underneath the road causing water to bubble underneath the asphalt and needed to be replaced. Sunlake provided an invoice for the removal and replacement of 10 feet of polyethylene pipe and asphalt patch totaling \$5,487, which was completed July 2025. Rule

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25-30.250, F.A.C., requires the utility to restore service with the shortest delay possible. Therefore, staff agrees the project was an emergency and recommends approval of \$5,487.

Utility Plant in Service

The Utility recorded a UPIS balance of \$942,813. The Utility did not maintain complete ledgers or property records for several years. Therefore, staff reconstructed UPIS using Commission Order No. PSC-2014-0018-PAA-WS, annual reports, and available invoices.¹³

Audit staff corrected misclassified additions, applied previously-ordered adjustments, and removed items that had been improperly booked or recorded in the wrong period. These adjustments increased UPIS by \$97,415. Staff also increased UPIS by \$64,868 to reflect an averaging adjustment.

The Utility did not record retirements from December 31, 2012, through December 31, 2024. Thus, staff decreased UPIS by \$227,469 to reflect the appropriate period retirements. Further, staff reclassified operation and maintenance (O&M) expenses that were incorrectly recorded in UPIS. Lastly, staff decreased UPIS by \$19,806 for pro forma retirements and increased it by \$26,408 for pro forma additions.

Overall, staff's adjustments result in a net decrease of \$58,584. Therefore, staff recommends a UPIS balance of \$884,229.

Capped Retirement

In general, it is Commission practice to use the 75 percent of plant addition methodology to estimate the retirement amount of assets being replaced when the original cost is unknown. In this case, for certain accounts, application of the 75 percent retirement methodology results in an overall negative plant balance. Therefore, staff has capped the retirement amounts at the plant balance for respective accounts in the relevant years. This methodology has been utilized in Docket No. 20160101-WS and was approved by Order No. PSC-2017-0361-FOF-WS.¹⁴ In that order, the Commission found that: "the amount of retirement to plant in service and accumulated depreciation reflected in the adjusted test year shall be calculated based on either the 75 percent methodology . . . or on the actual balance in the impacted plant in service account . . . if that balance would be negative as a result of the 75 percent methodology."¹⁵

Due to the capped retirement, two accounts have remaining undepreciated plant balances. Staff believes that these remaining balances should be recovered as amortization expense over a seven-year period. Although Rule 25-30.433(10), F.A.C., prescribes the formula for determining the appropriate amortization period for forced abandonment or the prudent retirement of plant assets prior to the end of their depreciable life, staff recommends an amortization period of seven years. Staff notes that an alternate amortization period is permitted under the rule. Staff's recommendation is intended to spread the recovery of these costs over a longer period to mitigate

¹³ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, *In re: Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

¹⁴ Order No. PSC-2017-0361-FOF-WS, issued September 25, 2017, in Docket No. 20160101-WS, *In re: Application for increase in water and wastewater rates in Charlotte, Highlands, Lake, Lee, Marion, Orange, Pasco, Pinellas, Polk, and Seminole Counties by Utilities, Inc. of Florida.*

¹⁵ *Id.*

the immediate annual rate impacts. Staff identified two accounts that have remaining undepreciated plant balances, as reflected in Table 4-2 below.

Table 4-2
Water System Capital Amortization

Account	Plant Balance	Accumulated Depreciation	Undepreciated Plant Balance	Amortization Expense
309	\$2,888	\$89	\$2,799	\$400
334	53,480	30,736	22,744	3,249
Total	\$56,368	\$30,825	\$25,543	\$3,649

Source: Staff calculations.

Staff recommends capital recovery of \$25,543 over a seven-year amortization period. The corresponding annual amortization expense is \$3,649.

Accumulated Amortization of Capital Recovery

As a result of the capped retirement, staff increased this amount by \$1,825 to reflect an averaging adjustment. Therefore, staff recommends an accumulated amortization balance of \$1,825.

Contributions-in-Aid-of-Construction

The Utility did not record a CIAC balance. Staff reconciled the CIAC balance using the amount approved in Commission Order No. PSC-2014-0018-PAA-WS.¹⁶ Therefore, staff recommends a CIAC balance of \$6,790

Accumulated Amortization of CIAC

The Utility did not record an AA of CIAC balance. Staff calculated the AA of CIAC balance using the amount approved in Commission Order No. PSC-2014-0018-PAA-WS.¹⁷ Therefore, staff recommends an AA of CIAC balance of \$2,052.

Land and Land Rights

The Utility did not record a land and land rights balance. There were no land and land rights balances in the Order granting the Utility certificates for the water and wastewater systems.¹⁸ The Utility operates on leased land with an annual rent of \$1. The Utility stated that there have been no changes made to the lease terms since the above-referenced order and no new land leases have been entered into since. Staff made no adjustments to this amount and therefore, recommends a land and land rights balance of \$0.

¹⁶ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, *In re: Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

¹⁷ *Id.*

¹⁸ *Id.*

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Used and Useful

As discussed in Issue 3, the Utility's system is considered 100 percent U&U. Therefore, no U&U adjustment is necessary.

Accumulated Depreciation

The Utility recorded accumulated depreciation of \$329,643. Audit staff increased this amount by \$30,816 to reflect corrections to UPIS and the application of the correct depreciation rates per Rule 25-30.140, F.A.C.

Staff increased this amount by \$69,165 to reflect an averaging adjustment, but also decreased this amount by \$19,545 to reflect pro forma additions and retirements.

Additionally, staff decreased this amount by \$170,155 to reflect the appropriate retirements of assets, to correct over-depreciation associated with Account 364 – Flow Measuring Devices, and to reflect the updated depreciation expense associated with updated plant retirements. Staff's adjustments to accumulated depreciation result in a net decrease of \$89,719. Therefore, staff recommends accumulated depreciation balance of \$239,924.

Working Capital Allowance

Working capital is defined as the short-term investor-supplied funds that are necessary to meet operating expenses. Consistent with Rule 25-30.433(3), F.A.C., staff used the one-eighth O&M expense (less rate case expense) formula for calculating the working capital allowance.¹⁹ As such, staff removed the rate case expense of \$3,001. This resulted in an adjusted O&M expense balance of \$110,340. Applying this formula, staff recommends a working capital allowance of \$13,792.

Rate Base Summary

Based on the foregoing, staff recommends an appropriate average test year rate base of \$677,077. Rate base is shown on Schedule No. 1-A. The related adjustments are shown on Schedule No. 1-B.

¹⁹ Order No. PSC-2025-0359-PAA-WU, issued September 24, 2025, in Docket No. 20240168-WU, *In re: Application for staff-assisted rate case in Highlands County, by Country Walk Utilities, Inc.*

Issue 5: What is the appropriate return on equity and overall rate of return for Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate return on equity (ROE) is 8.58 percent with a range of 7.58 percent to 9.58 percent. The appropriate overall rate of return is 8.58 percent. (Lenberg)

Staff Analysis: The Utility's capital structure consists solely of common equity. The Utility's capital structure has been reconciled to staff's recommended rate base. The ROE is 8.58 percent based on the Commission-approved leverage formula currently in effect.²⁰ Staff recommends an ROE of 8.58 percent with a range of 7.58 percent to 9.58 percent, and an overall rate of return of 8.58 percent. The ROE and overall rate of return are shown on Schedule No. 2.

²⁰ Order No. PSC-2026-0223-PAA-WS, issued June 22, 2026, in Docket No. 20260006-WS, *In re: Water and wastewater industry annual reestablishment of authorized range of return on common equity for water and wastewater utilities pursuant to Section 367.081(4)(f), F.S.*

Issue 6: What are the appropriate test year operating revenues for the water system of Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate test year operating revenues for Sunlake Estates' water system are \$134,638. (Rashawn)

Staff Analysis: The Utility recorded total test year operating revenues of \$108,001 for water. The water revenues consisted of \$108,001 in service revenues and no miscellaneous revenues. Staff's review of the audit indicated that the Utility's billing register contained several inaccuracies for the water system during the test year. The Utility billed an incorrect base facility charge (BFC) of \$11.22 rather than the Commission-approved BFC of \$11.44 for the 5/8-inch x 3/4-inch meter size, which resulted in an undercharge of \$0.22 per month. During the test year, some residential usage data was missing and the general service customers were not billed.

During the test year, residential service customers' bills classified by the Utility as landowners were not reflected in the billing data. In addition, some of the residential billing data was incomplete due to customer move ins and move outs. In response to audit staff's request, the Utility provided revised billing data to reflect the landowners that were not billed during the test year, which reflected 573,929 gallons. Staff utilized the customers' average monthly usage for the year to supplement the incomplete billing data. Staff's average of the missing residential usage resulted in a total of 436,842 gallons. These additional residential gallons total 1,010,771 (573,929 + 436,842). These adjustments resulted in total residential usage of 32,391,440.

For general service, staff discovered that the Utility's certificate case included several general service customers that were not reflected in the billing register.²¹ During the preliminary phase of the case, the Utility provided billing determinants and meter sizes for only seven general service customers. Later, a review of the Utility's site map indicated more general service customers than reported in the staff report. Staff noticed that the general service customers shown on the site map were also the same customers identified in the Utility's original 2013 certificate case. Therefore, staff contacted the Utility requesting additional billing determinants and the appropriate meter sizes for the unaccounted-for general service customers. In response to staff's inquiry, the Utility provided 2024 test year usage data reflecting only seven general service customers, which staff believed was insufficient data.

On March 17, 2026, staff contacted the Utility by email requesting information regarding 12 potential general service customers. On March 23, 2026, the Utility responded by providing meter sizes for the same seven general service customers, which did not include usage data. On May 1, 2026, staff sent its fifth data request requesting the most recent 12-month usage for the seven general service customers as well as other general service customers shown on the Utility's site map. In response to staff's fifth data request, the Utility provided 2025 data indicating higher usage totaling 3,547,500 gallons for the seven general service customers and an irrigation customer.

²¹ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, In re: *Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

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However, based on the site map, there were five customers that were still unaccounted for, which consisted of four irrigation customers and a general service customer. Staff ultimately elected to use the 2013 data from the certificate case to determine the usage data and meter sizes for these customers. Staff calculated an average of the customer's 2013 usage data and multiplied the average by twelve months, which resulted in a total of 823,218 gallons for the five customers. The golf course owns its well and is not serviced by the Utility.²² Based on the above, there is a total of eight general service customers and five irrigation customers, which reflects usage of 4,370,718 (3,547,500 + 823,218) gallons.

Finally, the Utility was approved for a price index rate adjustment outside of the test year effective June 13, 2025. Therefore, staff annualized test year operating revenues by applying the adjusted number of billing determinants to the rates effective June 13, 2025. As a result, staff determined test year service revenues should be \$134,638 for water. This results in an increase to service revenues of \$26,637 (\$134,638 - \$108,001) for water. Based on the above, the appropriate test year operating revenues for Sunlake Estates' water system are \$134,638.

²² Document No. 03680-2026, filed June 23, 2026.

Issue 7: What are the appropriate operating expenses for Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate operating expenses for Sunlake are \$160,038. (Lenberg)

Staff Analysis: The Utility recorded operating expenses of \$183,940. The test year expenses have been reviewed by staff, including invoices and other supporting documentation. Staff has made several adjustments to the Utility's operating expenses as described below.

Operation and Maintenance Expenses

Salaries and Wages – Employees (601)

The Utility recorded a salaries and wages expense of \$9,643, which included payroll taxes. Staff decreased this amount by \$655 to reclassify payroll taxes to Taxes Other Than Income (TOTI) and to reflect an audit adjustment. Therefore, staff recommends a salaries and wages expense of \$8,988.

Purchased Power (615)

The Utility recorded purchased power expense of \$9,239. Staff increased this amount by \$545 to reflect an audit adjustment based on invoices and the appropriate allocation for the test year provided by the Utility.

As discussed in Issue 3, EUW is 11.78 percent. Staff decreased purchased power by \$1,088 to reflect EUW. Staff's net adjustment to purchased power results in a decrease of \$543. Therefore, staff recommends a purchased power expense of \$8,696.

Fuel for Power Production (616)

The Utility did not record fuel for power production expense. Staff increased this amount by \$2,206 to reflect an audit adjustment as well as the reclassification of generator fuel expense in the amount of \$1,103 from Account 650 – Transportation Expense. Therefore, staff recommends a fuel for power production expense of \$2,206.

Contractual Services – Billing (630)

The Utility recorded contractual services – billing expense of \$4,028. Staff made no adjustments to this amount. Therefore, staff recommends a contractual services – billing expense of \$4,028.

Contractual Services – Professional (631)

The Utility recorded contractual services – professional expense of \$42,373. Audit staff decreased this amount by \$6,207 to reclassify legal expenses to Account 633 – Contractual Services - Legal. Staff increased this amount by \$1,170 to reflect an increase in contracted operator costs. Staff further increased this amount by \$1,818 to reclassify and properly allocate Environmental Protection Agency (EPA) expenses that had been inappropriately recorded in Account 633 – Contractual Services – Legal, and not allocated between the water and wastewater systems.

As discussed in Issue 3, EUW is 11.78 percent. During the test year, Sunlake contracted with General Utilities to provide water treatment services, including the supply of treatment chemicals. Staff reviewed supporting documentation and determined that chemical expense was

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\$5,912, resulting in an EUW adjustment of \$696. Therefore, staff decreased contractual services – professional expense by \$696.

Staff's net adjustment to contractual services – professional expense results in a decrease of \$3,915. Therefore, staff recommends a contractual services – professional expense of \$38,458.

Contractual Services – Accounting (632)

The Utility did not record contractual services – accounting expense. The Utility requested recovery of a pro forma accounting consulting expense to ensure compliance with the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA). This pro forma expense is a non-recurring cost, associated with the water and wastewater systems, with an invoice amount of \$5,850. Pursuant to Rule 25-30.433(9), F.A.C., staff allocated half of this expense to water and amortized it over five years, resulting in an increase to the test year expense of \$585. Therefore, staff recommends contractual services – accounting expense of \$585.

Contractual Services – Legal (633)

The Utility did not record contractual services – legal expense. Audit staff increased this amount by \$12,247 to reclassify legal expenses that were not properly recorded. Staff decreased this amount by \$3,637 to reclassify EPA expenses to Account 631 – Contractual Services – Professional. Additionally, staff decreased this amount by \$6,092 to reflect the removal of legal expenses related to the Utility's 2023 SARC. Staff's net adjustment to contractual services – legal expense results in an increase of \$2,518. Therefore, staff recommends a contractual services – legal expense of \$2,518.

Contractual Services – Other (636)

The Utility recorded contractual services – other expense of \$76,288. Audit staff decreased this amount by \$75,378 to capitalize expenses that had been recorded in this account. In response to the Audit Report, the Utility filed a letter indicating that the work performed that was capitalized by audit staff “are examples of maintenance and routine repairs, and part of the Utility's ongoing cost of service, the Utility offers that these costs were properly categorized as operating expenses.”²³

Staff agrees these costs should be expensed; however, staff does not believe the test year is representative of a typical year. The Utility further noted that “[t]he 2024 cost is approximately three to five times as much as cost incurred in other years.”²⁴ Therefore, staff determined a baseline contractual services – other expense using a five-year average based on the Utility's Annual Reports from 2019 through 2023, which resulted in an increase of \$36,094.

Additionally, staff increased this account by \$7,857 to reflect the difference between the five-year average and the Utility's appropriate test year balance for this account, amortized over five years, to spread the impact of unusually high costs incurred during the test year.

Staff's net adjustment to contractual services – other expense results in a decrease of \$31,427. Therefore, staff recommends a contractual services – other expense of \$44,861.

²³ Document No. 00929-2026, filed February 4, 2026.

²⁴ *Id.*

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Transportation Expense (650)

The Utility recorded transportation expense of \$1,103. Audit staff decreased this amount by \$1,103 to reclassify generator fuel expense to Account 616 – Fuel for Power Production. Therefore, staff does not recommend a transportation expense.

Rate Case Expense (665)

The Utility did not record any rate case expense for this docket. The Utility is required by Rule 25-22.0407, F.A.C., to mail notices of the rate case overview, final rates, and four-year rate reduction. Staff calculated noticing costs to be \$1,630.

Staff calculated the distance from the Utility office in Grand Island, Florida, to Tallahassee as 222 miles. Based on the 2026 Internal Revenue Service (IRS) business mileage rate of \$0.725, staff calculated round trip travel and lodging expense to the Commission Conference of \$522. The Utility also paid a filing fee of \$1,000.

Under Section 367.0814(3), F.S., the Commission may grant rate case expense for attorney fees or fees of other outside consultants after the initial staff report. On June 23, 2026, the Utility provided documentation to support \$9,594 in additional rate case expenses, including legal expenses and consulting fees incurred to date and estimated through the end of the PAA process.²⁵

Staff reviewed the supporting documentation and found that the requested attorney hourly rate of \$695 is approximately 24 percent higher than the \$560 hourly rate recently approved by the Commission for Jones Walker's associated legal fees in the GCP Plantation, Gulfstream, and Water Oak SARC proceedings involving Sun Communities.²⁶

Although Jones Walker stated that their rates are based on prevailing rates for similar services,²⁷ staff is not aware of the Commission approving a \$695 hourly rate for attorneys in any SARC proceeding. The average attorney hourly rate approved in two recent SARC proceedings was \$465.²⁸ However, staff believes the most appropriate comparison is the \$560 hourly rate recently approved for Jones Walker in the GCP Plantation, Gulfstream, and Water Oak SARC proceedings involving Sun Communities. Therefore, staff recommends limiting the recoverable attorney hourly rate for the Sunlake SARC to \$560 as to maintain consistency with the Commission's previously approved rates for proceedings involving Sun Communities. This results in an adjustment of \$743.

²⁵ Document No. 03697-2026, filed June 23, 2026.

²⁶ See Order No. PSC-2026-0115-PAA-WS, issued April 27, 2026, in Docket No. 20250094-WS, *In re: Application for staff-assisted rate case in Polk County, by GCP Plantation Landings, LLC.*; Order No. PSC-2026-0114-PAA-SU, issued April 27, 2026, in Docket No. 20250084-SU, *In re: Application for staff-assisted rate case in Orange County, by Gulfstream Utility LLC.*; Order No. PSC-2026-0232-PAA-WU, issued June 22, 2026, in Docket No. 20250088-WU, *In re: Application for staff-assisted rate case in Lake County by Sun Communities Finance, LLC d/b/a Water Oak Utility.*

²⁷ Document No. 03821-2026, filed June 29, 2026.

²⁸ See Order No. PSC-2026-0114-PAA-SU, issued April 27, 2026, in Docket No. 20250084-SU, *In re: Application for staff-assisted rate case in Orange County, by Gulfstream Utility LLC.*; Order No. PSC-2026-0054-PAA-WS, issued February 25, 2026, in Docket No. 20250023-WS, *In re: Application for staff-assisted rate case in Polk County, by NC Real Estate Projects, LLC d/b/a Grenelefe Utility.*

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Staff increased total rate case expense by \$12,746, consisting of noticing costs, consulting fees, travel and lodging expenses, and filing fee. Staff decreased this amount by \$743 to reflect the attorney hourly rate adjustment. This resulted in an adjusted total rate case expense of \$12,003, which amortized over four years is \$3,001. Therefore, staff recommends a total recoverable rate case expense of \$12,003, amortized over four years, resulting in annual rate case expense of \$3,001.

Bad Debt (670)

The Utility did not record any bad debt expense. In its three most recent Annual Reports (2023, 2024, and 2025), the Utility reported bad debt expenses of \$0 in all three years. In response to staff's second data request, the Utility confirmed that this reporting accurately reflects its accounting records.²⁹ The Utility has not recorded bad debt expense in the test year or in recent historical periods, thus, staff recommends a bad debt expense of \$0.

Operation and Maintenance Expense Summary

The Utility recorded test year O&M expense of \$142,674. Based on the above adjustments, staff recommends O&M expense be decreased by \$29,334. This results in a total O&M expense of \$113,340. Staff's recommended adjustments to O&M are shown on Schedule No. 3-C.

Depreciation Expense

The Utility recorded depreciation expense of \$36,406. Based on the depreciation rates prescribed in Rule 25-30.140, F.A.C., audit staff decreased this amount by \$4,581. Staff increased this amount by \$261 to reflect pro forma additions and retirements. In addition, staff increased this amount by \$673 to reflect the correct depreciation rates prescribed by the above-mentioned Rule and to reflect changes to UPIS.

Staff's net adjustments to depreciation expense result in a decrease of \$3,647. Therefore, staff recommends a depreciation expense of \$32,759.

Capital Recovery Amortization Expense

The Utility did not record a capital recovery amortization expense. As discussed in Issue 4, staff recommends a capital recovery schedule of \$25,543 over a seven-year amortization period. The corresponding annual amortization expense is \$3,649. Therefore, staff recommends a capital recovery amortization expense of \$3,649.

CIAC Amortization Expense

The Utility did not record a CIAC amortization expense. Staff calculated the CIAC amortization expense using the amount approved in Commission Order No. PSC-2014-0018-PAA-WS.³⁰ There have been no changes to the CIAC amortization expense since the last Commission Order. Therefore, staff recommends a CIAC amortization expense of \$179.

²⁹ Document No. 01508-2026, filed March 12, 2026.

³⁰ Order No. PSC-2014-0018-PAA-WS, issued January 7, 2014, in Docket No. 20130180-WS, In re: *Application for original certificates to provide water and wastewater service in Lake County by Sunlake Estates Utilities, L.L.C.*

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Taxes Other Than Income (TOTI)

The Utility recorded TOTI of \$4,860. Audit staff increased this amount by \$373 to reflect an increase in Regulatory Assessment Fees (RAFs) based on an audit revenue adjustment. Staff increased payroll taxes by \$654 to reflect the reclassification of payroll taxes that had been recorded in Account 601 – Salaries and Wages.

Based on revenues discussed in Issue 6, TOTI should be increased by \$825 to reflect a RAF rate of 4.5 percent applied to the adjustment in revenues.

As discussed in Issue 9, staff recommends revenues be increased by \$83,459 to reflect the increased revenue required to cover expenses and allow an opportunity to earn the recommended rate of return. As a result, TOTI should be increased by \$3,756 to reflect a RAF rate of 4.5 percent applied to the change in revenues. Staff's adjustments result in a total increase of \$5,608. Therefore, staff recommends a TOTI of \$10,468.

Operating Expense Summary

The Utility recorded operating expenses of \$183,940. The application of staff's recommended adjustments to the Utility's operating expense results in a total operating expense of \$160,038, a decrease of \$23,902. Operating expenses are shown on Schedule No. 3-A, and the related adjustments are shown on Schedule No. 3-B.

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Issue 8: Does Sunlake Estates Utilities, L.L.C. meet the criteria for application of the operating ratio methodology?

Recommendation: No, Sunlake Estates Utilities, L.L.C. does not meet the requirement for application of the operating ratio methodology for calculating the revenue requirement. (Lenberg)

Staff Analysis: Rule 25-30.4575(2), F.A.C., indicates that in rate cases processed under Rule 25-30.455, F.A.C., the Commission will use the operating ratio methodology to establish the Utility's revenue requirement when its rate base is not greater than 125 percent of O&M expenses, less regulatory commission expense, and the use of the operating ratio methodology does not change the Utility's qualification for a SARC. With respect to Sunlake, staff has recommended a rate base of \$677,077. After removal of rate case expense, staff has calculated an adjusted O&M expense of \$110,340. Based on staff's recommended amounts, the Utility's water rate base is 613.63 percent of its adjusted O&M expense. Based on this, the Utility does not qualify for application of the operating ratio methodology.

Issue 9: What is the appropriate revenue requirement for Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate revenue requirement is \$218,097, resulting in an annual increase of \$83,459 (61.99 percent). (Lenberg)

Staff Analysis: Sunlake Estates Utilities, L.L.C. should be allowed an annual increase of \$83,459 (61.99 percent). This should allow the Utility the opportunity to recover its expenses and earn an 8.58 percent rate of return. The calculations of revenue requirement are shown on Table 9-1.³¹

Table 9-1
Revenue Requirement

Water Rate Base	\$677,077
Rate of Return	<u>8.58%</u>
Return on Rate Base	<u>\$58,059</u>
Water O&M Expense	113,340
Depreciation Expense	32,759
Amortization	3,470
Taxes Other Than Income	<u>10,468</u>
Revenue Requirement	<u>\$218,097</u>
Less Test Year Revenues	\$134,638
Annual Increase	\$83,459
Percent Increase	61.99%

Source: Staff calculations.

³¹ Staff notes the calculations presented in Table 9-1 may not compute due to rounding.

Date: July 23, 2026

Issue 10: What are the appropriate rate structure and rates for Sunlake Estates Utilities, L.L.C.?

Recommendation: The recommended rate structure and monthly water rates are shown on Schedule No. 4. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date notice was given by affidavit within 10 days of the date of the notice. (Rashawn)

Staff Analysis: Sunlake Estates provides water services to approximately 454 residential customers, 8 general service customers, and 5 irrigation customers. A review of the billing data indicated that 5 percent of the residential customer bills during the test year had zero gallons, which reflects a non-seasonal customer base. The average residential water demand was 5,892 gallons per month. The Utility's current rate structure for the water system consist of a BFC and a two-tier inclining block rate. The rate blocks are: 1) 0-5,000 gallons and 2) all usage in excess of 5,000 gallons. The general service rate structure consists of a monthly BFC and uniform gallonage charge.

Staff performed an analysis of the Utility's billing in order to evaluate the appropriate rate structure for the residential water customers. The goal of the evaluation was to select the rate design parameters that: (1) produce the recommended revenue requirement; (2) equitably distribute cost recovery among the Utility's customers; (3) establish the appropriate discretionary usage threshold for restricting repression; and (4) implement, where appropriate, water conserving rate structures consistent with Commission practice.

Due to the Utility's non-seasonal customer base, staff recommends that 40 percent of the revenues be generated from the BFC, which will provide sufficient revenues to design gallonage charges that will send the appropriate pricing signals to customers using above the non-discretionary level. The average number of people per household is 2.48;³² therefore, based on the number of people per household, 50 gallons per day, per person, and the number of days per month, the discretionary usage threshold should be 4,000 gallons per month. Staff's review of the billing data indicates that discretionary usage above 4,000 gallons represents approximately 41 percent of the bills, which accounts for approximately 55 percent of water demand. This indicates that there are some customers with high discretionary usage above 4,000 gallons.

Staff recommends a two-tier inclining block rate structure, which includes separate gallonage charges for non-discretionary and discretionary usage for water rates. Due to the high usage above 4,000 gallons per month, staff believes that it is appropriate in this case to recommend rate factors of 1.00 in the first tier and 1.50 in the second tier because it will target those customers with higher levels of consumption. General service customers should continue to be billed a BFC and uniform gallonage charge.

³² [U.S. Census Bureau QuickFacts: Lake County, Florida.](#)

Date: July 23, 2026

Based on staff's recommended revenue increase of 61.99 percent, the residential consumption can be expected to decline by 9,738,000 gallons resulting in an anticipated average residential demand of 4,121 gallons per month. Staff recommends a 30.1 percent reduction in test year residential gallons for ratesetting purposes. As a result, the corresponding reduction for purchased power is \$2,303 and \$109 for RAFs to reflect the anticipated repression, which results in a post repression revenue requirement of \$215,685.

Based on the above, staff's recommended rate structure and monthly water rates are shown on Schedule No. 4. The Utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date notice was given by affidavit within 10 days of the date of the notice.

Issue 11: What are the appropriate revisions to miscellaneous service charges for Sunlake Estates Utilities, L.L.C.?

Recommendation: The appropriate revisions to miscellaneous service charges are to remove the initial connection and normal reconnection charges and update the definition of the premises visit charge to be consistent with Rule 25-30.460, F.A.C. The Utility should be required to file a proposed customer notice to reflect the removal of those charges. The changes should be effective for service rendered or connections made on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475, F.A.C. In addition, the tariff sheets should be approved upon staff's verification that the tariffs are consistent with the Commission's decision and that the proposed customer notice is adequate. (Rashawn)

Staff Analysis: The Utility did not request to revise its existing miscellaneous service charges. Section 367.091, F.S., authorizes the Commission to establish, increase, or change rate or charge other than monthly rates or service availability charges. Rule 25-30.460, F.A.C., does not allow for initial connection and normal reconnection charges. The Utility's initial connection and normal reconnection charges are obsolete and inconsistent with the rule. The definitions for initial connection charges and normal reconnection charges were subsumed in the definition of the premises visit charge. Based on the above, staff recommends that the initial connection and normal reconnection charges be removed, and the definition for the premises visit charge be updated to comply with Rule 25-30.460, F.A.C. The Utility's existing late payment charge and non-sufficient funds charge should remain unchanged. Shown below in Table 11-1 are the existing charges and in Table 11-2 are staff's recommended charges.

Table 11-1
Existing Utility Charges

Charge Type	<u>Normal Hours</u>	<u>After Hours</u>
Initial Connection Charge	\$21.00	\$42.00
Normal Reconnection Charge	\$21.00	\$42.00
Violation Reconnection Charge	\$21.00	\$42.00
Premises Visit Charge	\$21.00	\$42.00

Table 11-2
Staff's Recommended Charges

Charge Type	<u>Normal Hours</u>	<u>After Hours</u>
Violation Reconnection Charge	\$21.00	\$42.00
Premises Visit Charge	\$21.00	\$42.00

Date: July 23, 2026

Conclusion

Based on the above, staff recommends that the appropriate revisions to miscellaneous service charges are to remove the initial connection and normal reconnection charges and update the definition of the premises visit charge to be consistent with Rule 25-30.460, F.A.C. The Utility should be required to file a proposed customer notice to reflect the removal of those charges. The changes should be effective for service rendered or connections made on or after the stamped approval date on the tariff sheet pursuant to Rule 25-30.475, F.A.C. In addition, the tariff sheets should be approved upon staff's verification that the tariffs are consistent with the Commission's decision and that the proposed customer notice is adequate.

Date: July 23, 2026

Issue 12: What is the appropriate amount by which rates should be reduced four years after the published effective date to reflect the removal of the amortized rate case expense?

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

Staff Analysis: Section 367.081(8), F.S., requires that the rates be reduced by the amount of the rate case expense previously included in rates immediately following the expiration of the recovery period. The reduction will reflect the removal of revenue associated with the amortization of rate case expense and the gross-up for RAFs. The total reduction is \$3,142. Staff recommends that the rates should be reduced as shown on Schedule No. 4, to remove rate case expense grossed-up for RAFs and amortized over a four-year period. Pursuant to Section 367.081(8), F.S., the decrease in rates should become effective immediately following the expiration of the rate case expense recovery period. Sunlake should be required to file revised tariffs and a proposed customer notice setting forth the lower rates and rationale no later than one month prior to the effective date of the new rates. If the Utility files revised tariffs reflecting this reduction in conjunction with a price index, and/or pass-through rate adjustment, separate data should be filed for the price index and/or pass-through increase and the reduction in the rates due to the amortized rate case expense.

Issue 13: Should the recommended rates be approved for Sunlake Estates Utilities, L.L.C. on temporary basis, subject to refund with interest, in the event of a protest filed by a party other than the Utility?

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

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

Staff Analysis: This recommendation proposes an increase in rates. A timely protest might delay a rate increase resulting in an unrecoverable loss of revenue to the Utility. Therefore, pursuant to Section 367.0814(7), F.S., in the event of a protest filed by a party other than the Utility, staff recommends that the proposed rates be approved on a temporary basis. Sunlake should file revised tariff sheets and a proposed customer notice reflecting the Commission-approved rates. The approved rates should be effective for services rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the temporary rates should not be implemented until staff has approved the proposed notice, and it has been received by the customers. The additional revenue produced by staff's recommended rates and collected by the Utility should be subject to the refund provisions discussed below.

Sunlake should be authorized to initiate the temporary rates upon staff's approval of an appropriate security for the potential refund and cost of the proposed customer notice. Security should be in the form of either a bond or letter of credit in the amount of \$56,997. Alternatively, the Utility may establish an escrow agreement with an independent financial institution.

If the Utility chooses a bond for securing the potential refund, the bond should contain wording to the effect that it will be terminated only under the following conditions:

1. The Commission approves the rate increase; or,
2. If the Commission denies the increase, the Utility shall refund the amount collected that is attributable to the increase.

Date: July 23, 2026

If the Utility chooses a letter of credit for securing the potential refund, the letter of credit should contain the following conditions:

1. The letter of credit is irrevocable for the period it is in effect.
2. The letter of credit will be in effect until a final Commission order is rendered, either approving or denying the rate increase.

If security is provided through an escrow agreement, the following conditions should be part of the agreement:

1. The Commission Clerk, or his or her designee, must be a signatory to the escrow agreement.
2. No monies in the escrow account may be withdrawn by the Utility without the prior written authorization of the Commission Clerk, or his or her designee.
3. The escrow account shall be an interest-bearing account.
4. If a refund to the customers is required, all interest earned by the escrow account shall be distributed to the customers.
5. If a refund to the customers is not required, the interest earned by the escrow account shall revert to the Utility.
6. All information on the escrow account shall be available from the holder of the escrow account to a Commission representative at all times.
7. The amount of revenue subject to refund shall be deposited in the escrow account within seven days of receipt.
8. This escrow account is established by the direction of the Florida Public Service Commission for the purpose(s) set forth in its order requiring such account. Pursuant to *Cosentino v. Elson*, 263 So. 2d 253 (Fla. 3d DCA 1972), escrow accounts are not subject to garnishments.
9. The account must specify by whom and on whose behalf such monies were paid.

In no instance should the maintenance and administrative costs associated with the refund be borne by the customers. These costs are the responsibility of, and should be borne by, the Utility. Irrespective of the form of security chosen by the Utility, an account of all monies received as a result of the rate increase should be maintained by the Utility. If a refund is ultimately required, it should be paid with interest calculated pursuant to Rule 25-30.360(4), F.A.C.

The Utility should maintain a record of the amount of the bond, and the amount of revenues that are subject to refund. In addition, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility should file reports with the Commission Clerk's office no later than the 20th of every month indicating the monthly and total amount of money subject to refund at the end of the preceding month. The report filed should also indicate the status of the security being used to guarantee repayment of any potential refund.

Date: July 23, 2026

Issue 14: Should Sunlake Estates Utilities, L.L.C. be required to notify the Commission within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable NARUC USOA?

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

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

Issue 15: Should this docket be closed?

Recommendation: No. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order should be issued. The docket should remain open for staff's verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff. In addition, the docket should stay open for staff's verification that the Utility has filed its plan outlining how it will improve its recordkeeping and customer communications as set forth in Issue 1. Once these actions are complete, the docket should be closed administratively. (Farooqi)

Staff Analysis: No. If no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order should be issued. The docket should remain open for staff's verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff. In addition, the docket should stay open for staff's verification that the Utility has filed its plan outlining how it will improve its recordkeeping and customer communications as set forth in Issue 1. Once these actions are complete, the docket should be closed administratively.

SUNLAKE ESTATES UTILITIES, L.L.C. TEST YEAR ENDED 12/31/2024 SCHEDULE OF WATER RATE BASE		SCHEDULE NO. 1-A DOCKET NO. 20250108-WS	
DESCRIPTION	BALANCE PER UTILITY	STAFF ADJUST.	BALANCE PER STAFF
1. UTILITY PLANT IN SERVICE	\$942,813	(\$58,584)	\$884,229
2. LAND & LAND RIGHTS	0	0	0
3. ACCUMULATED DEPRECIATION	(329,643)	89,719	(239,924)
4. CAPITAL RECOVERY	0	25,543	25,543
5. ACCUMULATED AMORTIZATION OF CAPITAL RECOVERY	0	(1,825)	(1,825)
6. CIAC	0	(6,790)	(6,790)
7. ACCUMULATED AMORTIZATION OF CIAC	0	2,052	2,052
8. WORKING CAPITAL ALLOWANCE	<u>0</u>	<u>13,792</u>	<u>13,792</u>
WATER RATE BASE	<u>\$613,170</u>	<u>\$63,907</u>	<u>\$677,077</u>

SUNLAKE ESTATES UTILITIES, L.L.C.		SCHEDULE NO. 1-B
TEST YEAR ENDED 12/31/2024		DOCKET NO. 20250108-WS
ADJUSTMENTS TO RATE BASE		
		<u>WATER</u>
<u>UTILITY PLANT IN SERVICE</u>		
1. To reflect auditing adjustments.		\$97,415
2. To reflect an averaging adjustment.		64,868
3. Staff adjustments to reflect retirements and reclassifications.		(227,469)
4. To reflect pro forma retirements.		(19,806)
5. To reflect pro forma additions.		<u>26,408</u>
Total		<u>(\$58,584)</u>
<u>ACCUMULATED DEPRECIATION</u>		
1. To reflect auditing adjustments.		(\$30,816)
2. To reflect an averaging adjustment.		(69,165)
3. To reflect pro forma adjustments.		19,545
4. Staff adjustments to reflect retirements.		<u>170,155</u>
Total		<u>\$89,719</u>
<u>CAPITAL RECOVERY</u>		
To reflect staff retirements.		<u>\$25,543</u>
<u>ACCUMULATED AMORTIZATION OF CAPITAL RECOVERY</u>		
To reflect an averaging adjustment.		<u>(\$1,825)</u>
<u>CIAC</u>		
To reflect a staff adjustment.		<u>(\$6,790)</u>
<u>ACCUMULATED AMORTIZATION OF CIAC</u>		
To reflect a staff adjustment.		<u>\$2,052</u>
<u>WORKING CAPITAL ALLOWANCE</u>		
To reflect 1/8 of test year O&M expenses.		<u>\$13,792</u>

SUNLAKE ESTATES UTILITIES, L.L.C.					SCHEDULE NO. 2		
TEST YEAR ENDED 12/31/2024					DOCKET NO. 20250108-WS		
SCHEDULE OF CAPITAL STRUCTURE							
CAPITAL COMPONENT	PER UTILITY	BALANCE AFTER ADJUSTMENTS	ADJUST-MENTS	BALANCE PER STAFF	PERCENT OF TOTAL	COST	WEIGHTED COST
1. COMMON EQUITY	<u>\$1,005,616</u>	<u>\$1,005,616</u>	<u>(\$328,539)</u>	<u>\$677,077</u>	<u>100.00%</u>	<u>8.58%</u>	<u>8.58%</u>
TOTAL CAPITAL	<u>\$1,005,616</u>	<u>\$1,005,616</u>	<u>(\$328,539)</u>	<u>\$677,077</u>	<u>100.00%</u>		<u>8.58%</u>
RANGE OF REASONABLENESS						<u>LOW</u>	<u>HIGH</u>
RETURN ON EQUITY						7.58%	9.58%
OVERALL RATE OF RETURN						7.58%	9.58%

SUNLAKE ESTATES UTILITIES, L.L.C.				SCHEDULE NO. 3-A	
TEST YEAR ENDED 12/31/2024				DOCKET NO. 20250108-WS	
SCHEDULE OF WATER OPERATING INCOME					
	TEST YEAR PER UTILITY	STAFF ADJUST- MENTS	STAFF ADJUSTED TEST YEAR	ADJUST FOR INCREASE	REVENUE REQUIREMENT
1. TOTAL OPERATING REVENUES	\$108,001	\$26,637	\$134,638	\$83,459 61.99%	\$218,097
OPERATING EXPENSES:					
2. OPERATION & MAINTENANCE	\$142,674	(\$29,334)	\$113,340		\$113,340
3. DEPRECIATION (NET)	36,406	(3,647)	32,759		32,759
4. AMORTIZATION OF CAPITAL RECOVERY	\$0	3,649	3,649		3,649
5. AMORTIZATION OF CIAC	\$0	(179)	(179)		(179)
6. TAXES OTHER THAN INCOME	<u>4,860</u>	<u>1,853</u>	<u>6,713</u>	<u>3,756</u>	<u>10,468</u>
TOTAL OPERATING EXPENSES	<u>\$183,940</u>	<u>(\$27,658)</u>	<u>\$156,282</u>		<u>\$160,038</u>
7. OPERATING INCOME / (LOSS)	(\$75,939)		(\$21,644)		\$58,059
8. WATER RATE BASE	\$613,170	\$63,907	\$677,077		\$677,077
9. RATE OF RETURN					8.58%

SUNLAKE ESTATES UTILITIES, L.L.C.		SCHEDULE NO. 3-B
TEST YEAR ENDED 12/31/2024		DOCKET NO. 20250108-WS
ADJUSTMENTS TO OPERATING INCOME		PAGE 1 OF 2
		<u>WATER</u>
OPERATING REVENUES		
1.	To reflect an auditing adjustment to Service Revenues.	\$8,296
2.	To reflect the appropriate test year Service Revenues.	<u>18,341</u>
	Total	<u>\$26,637</u>
OPERATION AND MAINTENANCE EXPENSE		
1.	Salaries and Wages - Employees (601)	
a.	To reflect an auditing adjustment.	(\$1)
b.	To reflect the reclassification of payroll taxes.	<u>(654)</u>
	Subtotal	<u>(\$655)</u>
2.	Purchased Power (615)	
a.	To reflect an auditing adjustment.	<u>\$545</u>
b.	To reflect EUW adjustment.	<u>(1,088)</u>
	Subtotal	<u>(\$543)</u>
3.	Fuel for Power Production (616)	
	To reflect an auditing adjustment.	<u>\$2,206</u>
4.	Contractual Services - Professional (631)	
a.	To reflect auditing adjustments.	(\$6,207)
b.	To reflect increase in contracted operator costs.	1,170
c.	To reflect the reclassification of EPA expenses.	1,818
d.	To reflect EUW adjustment for Contractual Services - Chemicals expense.	<u>(696)</u>
	Subtotal	<u>(\$3,915)</u>
5.	Contractual Services - Accounting (632)	
	To reflect accounting pro forma expense.	<u>\$585</u>
6.	Contractual Services - Legal (633)	
a.	To reflect auditing adjustments.	\$12,247
b.	To reflect the reclassification of EPA expenses.	<u>(3,637)</u>
c.	To remove 2023 Staff-Assisted Rate Case legal expenses.	<u>(6,092)</u>
	Subtotal	<u>\$2,518</u>
7.	Contractual Services - Other (636)	
a.	To reflect auditing adjustments.	(\$75,378)
b.	To reflect the 5-year average Contractual Services - Other expense.	36,094
c.	To reflect recovery of the 5-year amortization of Contractual Services - Other expense.	<u>7,857</u>
	Subtotal	<u>(\$31,427)</u>
8.	Transportation Expense (650)	
	To reflect auditing adjustments.	<u>(\$1,103)</u>
9.	Rate Case Expense (665)	
	To reflect 1/4 rate case expense.	<u>\$3,001</u>
TOTAL OPERATION AND MAINTENANCE ADJUSTMENTS		<u>(\$29,334)</u>

SUNLAKE ESTATES UTILITIES, L.L.C.		SCHEDULE NO. 3-B
TEST YEAR ENDED 12/31/2024		DOCKET NO. 20250108-WS
ADJUSTMENTS TO OPERATING INCOME		PAGE 2 OF 2
DEPRECIATION EXPENSE		
1. To reflect auditing adjustments.		(\$4,581)
2. To reflect non-used and useful adjustment.		0
2. To reflect pro forma additions and retirements.		261
3. To reflect correct depreciation rates and UPIS adjustments.		<u>673</u>
Total		<u>(\$3,647)</u>
CAPITAL RECOVERY EXPENSE (NET)		
To reflect capital recovery expense.		<u>\$3,649</u>
CIAC EXPENSE		
To reflect CIAC amortization expense.		<u>(\$179)</u>
TAXES OTHER THAN INCOME		
1. To reflect an auditing adjustment.		\$373
2. To reflect reclassification of payroll taxes.		654
3. To reflect appropriate test year RAFs.		825
4. To reflect appropriate revenue requirement RAFs.		<u>3,756</u>
Total		<u>\$5,608</u>
TOTAL OPERATING EXPENSE ADJUSTMENTS		<u>(\$23,902)</u>

SUNLAKE ESTATES UTILITIES, L.L.C.		SCHEDULE NO. 3-C		
TEST YEAR ENDED 12/31/2024		DOCKET NO. 20250108-WS		
ANALYSIS OF WATER O&M EXPENSE				
ACCT.	DESCRIPTION	TOTAL PER UTILITY	STAFF ADJUST- MENT	TOTAL PER STAFF
601	Salaries and Wages - Employees	\$9,643	(\$655)	\$8,988
615	Purchased Power	9,239	(543)	8,696
616	Fuel for Power Production	0	2,206	2,206
630	Contractual Services - Billing	4,028	0	4,028
631	Contractual Services - Professional	42,373	(3,915)	38,458
632	Contractual Services - Accounting	0	585	585
633	Contractual Services - Legal	0	2,518	2,518
636	Contractual Services - Other	76,288	(31,427)	44,861
650	Transportation Expense	1,103	(1,103)	0
665	Rate Case Expense	0	3,001	3,001
670	Bad Debt Expense	<u>0</u>	<u>0</u>	<u>0</u>
	Total O&M Expense	<u>\$142,674</u>	<u>(\$29,334)</u>	<u>\$113,340</u>
	Working Capital is 1/8 of O&M Less RCE			\$13,792

SUNLAKE ESTATES UTILITIES, L.L.C. TEST YEAR ENDED 12/31/2024 MONTHLY WATER RATES		SCHEDULE NO. 4 DOCKET NO. 20250108-WS	
	UTILITY CURRENT RATES	STAFF RECOMMENDED RATES	4-YEAR RATE REDUCTION
<u>Residential and General Service</u>			
Base Facility Charge by Meter Size			
5/8"X 3/4"	\$11.74	\$13.60	\$0.20
3/4"	\$17.61	\$20.40	\$0.30
1"	\$29.35	\$34.00	\$0.50
1-1/2"	\$58.70	\$68.00	\$0.99
2"	\$93.92	\$108.80	\$1.59
3"	\$187.84	\$217.60	\$3.17
4"	\$293.50	\$340.00	\$4.95
6"	\$587.00	\$680.00	\$9.91
Charge per 1,000 gallons - Residential			
0 - 5,000 gallons	\$1.22	N/A	N/A
Over 5,000 gallons	\$2.06	N/A	N/A
Charge per 1,000 gallons - Residential			
0 - 4,000 gallons	N/A	\$4.07	\$0.06
Over 4,000 gallons	N/A	\$6.11	\$0.09
Charge per 1,000 gallons - General Service			
	\$1.72	\$4.79	\$0.07
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>			
2,000 Gallons	\$14.18	\$21.74	
6,000 Gallons	\$19.90	\$42.10	
10,000 Gallons	\$28.14	\$66.54	

Item 7

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Accounting and Finance (Gatlin, Ford-Green, Vogel) *MC*
Division of Economics (Bethea, Bruce) *ED*
Office of the General Counsel (Stiller) *SPS*

RE: Docket No. 20260097-SU – Joint motion to approve settlement agreement regarding disposition of 2026 overearnings for West Lakeland, by Office of Public Counsel and West Lakeland Wastewater, LLC.

AGENDA: 08/04/26 – Regular Agenda – Proposed Agency Action - Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Ortega

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

West Lakeland Wastewater, LLC (West Lakeland or Utility) is a Class C utility providing wastewater service to approximately 317 residential and general service customers in Polk County, Florida. On July 22, 2025, the Florida Public Service Commission (Commission) authorized an 11.24 percent return on equity (ROE) with an authorized range of 10.24 percent to 12.24 percent and a rate of return of 5.92 percent, as codified by Order No. PSC-2025-0284-PAA-SU. Based on the review of West Lakeland's 2025 Annual Report, Commission staff identified possible overearnings with a reported earned rate of return of 45.30 percent.

On April 24, 2026, the Office of Public Counsel (OPC) filed a letter with the Commission outlining concerns of potential water and wastewater utilities overearning, with West Lakeland being the only utility requiring a reduction. On May 1, 2026, Mike Smallridge, the owner of West Lakeland, consented to the Commission's jurisdiction over revenues which exceeded the high end of West Lakeland's return on equity on a prospective basis. West Lakeland and the OPC (the Parties) conducted further discussions and evaluations of the potential overearnings. On June 30, 2026, the Parties filed a joint motion requesting Commission approval of a Settlement Agreement to resolve the potential overearnings and to avert future overearnings.

The purpose of this recommendation is to present the Parties' Settlement Agreement to the Commission for consideration. The Joint Motion and Settlement Agreement are attached as Attachment A. The Commission has jurisdiction pursuant to Sections 367.081, 367.082, and 367.121, Florida Statutes.

Discussion of Issues

Issue 1: Should the Commission grant the Joint Motion and approve the Settlement Agreement by the Parties?

Recommendation: Yes. The proposed Settlement Agreement adequately addresses the potential overearnings staff identified during its ongoing earnings surveillance activities. As outlined in the proposed Settlement Agreement, West Lakeland should reduce its rates by 2.65 percent. Additionally, West Lakeland should refund customers 2.65 percent of wastewater revenues billed from May 1, 2026, until the effective date of the rate reduction. The refund should be made pursuant to Rule 25-30.360, Florida Administrative Code (F.A.C.). The Utility should file a proposed customer notice reflecting the Commission's decision within 15 days of the Commission vote. The approved rates should be effective for service rendered on or after the stamped approval date of the tariff sheets pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date notice was given within 10 days of the date of the notice. (Ford-Green, Bethea)

Staff Analysis: As stated in the case background, staff identified possible overearnings based upon a review of West Lakeland's 2025 Annual Report. On June 30, 2026, the Parties filed a Joint Motion to request Commission approval of a Settlement Agreement to resolve the disposition of ongoing overearnings. West Lakeland agreed to reduce its rates by 2.65 percent to ensure it will remain within the Commission authorized range. Furthermore, West Lakeland agreed to refund customers 2.65 percent of wastewater revenues billed from May 1, 2026, until the effective date of the rate reduction. The refund credit will be based upon each individual customer's billed amounts from May 1, 2026, until the effective date of the rate reduction, and will be made pursuant to Rule 25-30.360, F.A.C. Additionally, West Lakeland will withdraw its price index adjustment application, filed April 1, 2026, and not request a price index adjustment in 2026.

Staff recommends that the Commission grant the Joint Motion and approve the Settlement Agreement by the Parties. The Settlement Agreement provides protections for West Lakeland's customers for possible overearnings in subsequent years. Staff notes that this recommendation is consistent with other Commission decisions regarding possible overearnings. Attachment A reflects the Utility's existing rates and the reduced rates per the Utility's settlement proposal. Staff will continue to monitor the earnings of the Utility, and if any subsequent overearnings are identified, staff may open a formal earnings investigation.

Conclusion

The proposed Settlement Agreement adequately addresses the potential overearnings staff identified during its ongoing earnings surveillance activities. As outlined in the proposed Settlement Agreement, West Lakeland should reduce its rates by 2.65 percent. Additionally, West Lakeland should refund customers 2.65 percent of wastewater revenues billed from May 1, 2026, until the effective date of the rate reduction. The refund should be made pursuant to Rule 25-30.360, F.A.C. The Utility should file a proposed customer notice reflecting the Commission's decision within 15 days of the Commission vote. The approved rates should be effective for service rendered on or after the stamped approval date of the tariff sheets pursuant

Date: July 23, 2026

to Rule 25-30.475(1), F.A.C. In addition, the approved rates should not be implemented until staff has approved the proposed customer notice and the notice has been received by the customers. The Utility should provide proof of the date was given within 10 days of the date of the notice. Furthermore, West Lakeland should withdraw its application for a price index adjustment and not request a price index adjustment in 2026.

Date: July 23, 2026

Issue 2: Should this docket be closed?

Recommendation: No. If no timely protest is received from a substantially affected person upon expiration of the protest period, this docket should be placed into monitoring status upon issuance of the consummating order to allow staff to verify completion of the refunds discussed in Issue 1. Staff should be granted administrative authority to close this docket after verifying that the Utility has completed the refunds in accordance with Rule 25-30.360, F.A.C. (Stiller)

Staff Analysis: If no timely protest is received from a substantially affected person upon expiration of the protest period, this docket should be placed into monitoring status upon issuance of the consummating order to allow staff to verify completion of the refunds discussed in Issue 1. Staff should be granted administrative authority to close this docket after verifying that the Utility has completed the refunds in accordance with Rule 25-30.360, F.A.C.

Exhibit A

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Disposition of 2026 Overearnings for
West Lakeland Wastewater, LLC.

DOCKET NO.: 20260000

FILED: June 30, 2026

WEST LAKELAND SETTLEMENT AGREEMENT

THIS SETTLEMENT AGREEMENT is made and entered into this 30th day of June, 2026, by and between West Lakeland Wastewater LLC. (hereafter referred to as “West Lakeland”), and the Office of Public Counsel (“OPC”), on behalf of the Citizens of the State of Florida (“Citizens”) and customers of West Lakeland (hereafter, “Parties”).

Recitals

WHEREAS, the OPC identified possible 2026 overearnings based upon the review of the 2025 Annual Reports of West Lakeland;¹

WHEREAS, on May 1, 2026, West Lakeland consented to the Commission’s jurisdiction over revenues which exceed the high end of West Lakeland’s return on equity on a prospective basis;²

WHEREAS, the Parties have conducted further discussions and evaluation of additional data provided by West Lakeland to OPC on such overearnings;

WHEREAS, the Parties to this Agreement have undertaken in good faith to reasonably and amicably resolve the issues raised in this proceeding so as to maintain a degree of fairness, stability and predictability with respect to customer bills;

WHEREAS, the Parties have entered into this Settlement Agreement in compromise of

¹ See Document No. WU937-25-AR; See also Document No. 02392-2026 – OPC (Fletcher) – Letter dated April 24, 2026, providing summary of review of possible WAW overearning for reporting year 2025 for A Utility Inc., Citrus Waterworks, Inc., East Marion Utilities, LLC., Environmental Protection Systems of Pine Island, Inc., Keen Sales, Rentals and Utilities, Inc., Kirby D. Morgan, Inc., Lake Yale Utilities, LLC., Mcleod Gardens Utilities, LLC., and West Lakeland Wastewater, LLC.

² Document No. 02588-2026 – West Lakeland (Smallridge) – Letter dated May 1, 2026, providing acknowledgement of an informal investigation into potential overearnings of West Lakeland Wastewater, LLC.

positions that could be taken in accord with their rights and interests under Chapters 350 and 367, Florida Statutes, as applicable, and, as a part of the negotiated exchange of consideration among the parties to this agreement, each has agreed to concessions to the others with the expectation that all provisions of this Settlement Agreement will be enforced by the Commission as to all matters addressed herein with respect to all parties regardless of whether a court ultimately determines such matters to reflect Commission policy, upon acceptance of the agreement as provided herein and upon approval in the public interest; and

NOW, THEREFORE, in consideration of the foregoing, and the mutual covenants contained herein, which the Parties agree and acknowledge constitute good and valuable consideration, the Parties hereby stipulate and agree as follows:

1. West Lakeland Wastewater, LLC (West Lakeland) agrees to reduce its base facility charge and gallonage charges by 2.65%, as reflected in Attachment 1. In addition, West Lakeland also agrees to refund via credit on its customers' accounts 2.65% of wastewater revenues billed from May 1, 2026, until the effective date of the rate reduction. The refunds shall be made pursuant to Rule 25-30.360(3), Florida Administrative Code. This refund credit shall be based upon each individual customer's billed amounts from May 1, 2026, until the effective date of the rate reduction. Further, West Lakeland will withdraw the application for a price index adjustment, filed April 1, 2026, and will further forego requesting a price index adjustment in 2026.
2. In keeping with the Commission's long-standing policy and practice of encouraging parties to settle issues whenever reasonable and possible, the Parties submit this Settlement Agreement for review and approval. The Parties agree that this Settlement Agreement is in the public interest.
3. The provisions of this Settlement Agreement are contingent on approval of this Settlement Agreement in its entirety by the Commission without modification. The Parties further agree that

they will support this Settlement Agreement and will not request or support any order, relief, outcome, or result in conflict with the terms of this Settlement Agreement in any administrative or judicial proceeding relating to, reviewing, or challenging the establishment, approval, adoption, or implementation of this Settlement Agreement or the subject matter hereof. No Party will assert in any proceeding before the Commission that this Settlement Agreement nor any of the terms herein shall have any precedential value nor may it be used in any other proceeding. To the extent a dispute arises among the parties about the provisions, interpretation, or application of this agreement, the parties agree to meet and confer in an effort to resolve the dispute. To the extent that the Parties cannot resolve any dispute, the matter may be submitted to the Commission for resolution. Approval of this Settlement Agreement in its entirety will resolve all matters and issues discussed herein pursuant to and in accordance with Section 120.57(4), Florida Statutes. This docket should be closed administratively after Commission staff verifies the revised tariff sheets, customer notices have been mailed, and refunds have been made.

IN WITNESS WHEREOF, the Parties evidence their acceptance and agreement with the provisions of this Settlement Agreement by their signature.

WEST LAKELAND WASTEWATER, LLC

By: 

Date: 6/30/26

Mike Smallridge
Managing Member
West Lakeland Wastewater, LLC
5911 Trouble Creek Road
New Port Richey, FL 34652-5128

OFFICE OF PUBLIC COUNSEL

By: 

Date: 6/30/26

Walt Trierweiler
Public Counsel
111 W. Madison Street, Suite 812
Tallahassee, FL 32399-1400

Attachment 1

Description	Current Rates	2.65% Reduction	Reduced Rates
<u>Residential</u>			
Base Facility Charge - All Meter Sizes	\$28.75	(\$0.76)	\$27.99
Charge per 1,000 gallons (6,000-gallon cap)	\$8.66	(\$0.23)	\$8.43
<u>General Service</u>			
Base Facility Charge by Meter Size			
5/8" x 3/4"	\$28.75	(\$0.76)	\$27.99
3/4"	\$43.13	(\$1.14)	\$41.99
1"	\$71.88	(\$1.90)	\$69.98
1-1/2"	\$143.75	(\$3.81)	\$139.94
2"	\$230.00	(\$6.10)	\$223.91
3"	\$460.00	(\$12.19)	\$447.81
4"	\$718.75	(\$19.05)	\$699.70
6"	\$1,437.50	(\$38.09)	\$1,399.41
8"	\$2,300.00	(\$60.95)	\$2,239.05
Charge per 1,000 gallons	\$10.40	(\$0.28)	\$10.12
<u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u>			
3,000 Gallons	\$54.73	(\$1.45)	\$53.28
6,000 Gallons	\$80.71	(\$2.14)	\$78.57

Item 8

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Engineering (Ellis, King, Ramirez-Abundez, Ramos) *LK*
Office of the General Counsel (Marquez, Stiller) *SPS*

RE: Docket No. 20250032-EI – Review of incentive mechanisms for the electric investor-owned utilities.

AGENDA: 08/04/26 – Regular Agenda –Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Clark

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

In Order No. PSC-2025-0038-FOF-EI (2025 TECO Order), as part of Tampa Electric Company's (TECO) 2024 base rate proceeding, the Commission directed staff to open a generic docket to allow the Commission to evaluate the various Asset Optimization Mechanisms (AOMs) for all the electric investor-owned utilities (IOUs).¹ AOMs are broadly defined as incentive mechanisms to encourage utilities to produce gains from existing utility assets, such as through wholesale energy transactions or fuel stockpile transactions that do not impact system reliability. The Commission directed staff to conduct a workshop in the generic docket to allow the IOUs and interested parties to provide input on the AOMs.

On February 12, 2025, Docket 20250032-EI was established to review the various incentive mechanisms associated with utility assets supported by ratepayer funds. On February 13, 2025, the

¹ See Order No. PSC-2025-0038-FOF-EI, issued February 3, 2025, in Docket No. 20240026-EI, *In re: Petition for rate increase by Tampa Electric Company*.

Office of Public Counsel (OPC) filed a Notice of Intervention, which was acknowledged by Order No. PSC-2025-0055-PCO-EI. Staff propounded one round of data requests to the IOUs, including Florida Power & Light Company (FPL), Duke Energy Florida, LLC (DEF), TECO, and Florida Public Utilities Company (FPUC). A second round of data requests were propounded to FPL, DEF, and TECO. FPUC was excluded from this round as it is not a generating IOU, and therefore does not engage in wholesale energy transactions and does not have fuel or generation associated assets for asset optimization. For purposes of this recommendation, all future references to the IOUs excludes FPUC.

Staff conducted a workshop on February 5, 2026. The electric IOUs, OPC, and Florida Rising, Inc. (FL Rising) participated in the workshop and submitted post-workshop comments.²

The Commission has jurisdiction over this matter pursuant to Sections 366.04, 366.041, and 366.05, Florida Statutes (F.S.).

² FL Rising was added to this docket as an Interested Party on February 18, 2025. The Southern Alliance for Clean Energy was added to this docket as an Interested Party on February 21, 2025, but did not file post-workshop comments.

Discussion of Issues

Issue 1: What action, if any, should the Commission take regarding asset optimization activities and revenue-sharing incentives?

Recommendation: No further action is needed, and this docket should be closed as discussed in Issue 2. As required by the Order, staff established a docket to review allowable optimization activities and revenue-sharing incentives for all electric IOUs. Staff conducted a workshop and elicited post-workshop comments. Based upon review of the existing AOMs and comments received at and after the workshop, staff recommends there is no need at this time for the Commission to establish AOM standards for allowable activities or revenue sharing thresholds. (Ellis, Ramirez-Abundez, Marquez)

Staff Analysis: The Commission first approved an asset optimization mechanism as part of FPL's 2013 base rate proceeding.³ In 2023, the Florida Supreme Court expressly recognized the Commission's statutory authority to approve asset optimization incentives.⁴ As of 2025, all the electric IOUs have a utility-specific Commission-approved AOM. However, as the Commission recognized in the 2025 TECO Order, the approved AOMs are dissimilar in terms of allowable activities and revenue sharing thresholds. This is in part due to all prior AOMs being approved as part of comprehensive settlement agreements. Consequently, the Commission through its 2025 TECO Order, determined that a generic proceeding be established, and a workshop be held.

Before the Commission approved the first AOM in 2013, it relied on the Generating Performance Incentive Factor (GPIF) program to optimize the efficiency and performance of the IOUs' base load generating units through the annual Fuel Clause proceeding. The GPIF was established as a performance-based incentive to promote efficient plant operations while helping control fuel costs for customers. When the Commission later adopted the first AOM for FPL in 2013, questions arose regarding the relationship between the AOM and the existing GPIF program, as incentives for generator efficiency and availability may impact their performance for wholesale energy sales or purchases. As such, as part of the 2013 Fuel Clause proceeding, the Commission directed FPL, the sole utility with an AOM at the time, to review the interrelationship between the AOM and the GPIF program during 2015.⁵ However, this review was never completed due to subsequent settlement agreements. Therefore, as part of the 2026 workshop staff took the opportunity to also discuss and solicit comment on GPIF since a similar relationship between AOMs incentives and GPIF could be evaluated for all the electric IOUs.

Current Asset Optimization Mechanisms

As of 2026, gains attributed to AOM include wholesales purchases, wholesales sales, and asset optimization activities, which vary by utility. Table 1-1 identifies the allowable asset optimization activities by IOU.

³ A detailed history of Commission actions regarding incentive mechanisms is provided in Order No. PSC-2025-0038-FOF-TP, beginning at page 173.

⁴ See *Floridians Against Increased Rates, Inc. v. Clark*, 371 So. 2d 905, 907 fn. 2 (Fla. 2023).

⁵ See Order No. PSC-13-0665-FOF-EI, issued December 18, 2013, in Docket No. 20130001-EI, *In re: Fuel and purchased power cost recovery clause with generating performance incentive factor*.

Date: July 23, 2026

Table 1-1
Asset Optimization Activities by Utility

Asset Optimization Activities	FPL	TECO	DEF
Asset Management Agreements	✓	✓	✓
Renewable Energy Credit Sales	✓		✓
Electric Transmission Capacity Release			✓
Gas Storage Utilization	✓	✓	✓
Gas Transportation Capacity Release	✓		✓
Gas Delivered using Existing Transport	✓	✓	✓
Gas Sales Production Area (Upstream)	✓	✓	✓
Coal Transportation Savings			✓
All Fuel Source Supply and Capacity	✓		

Source: Response to staff's first data request.⁶

Similarly, as of 2026, the AOM revenue sharing for each IOU differs in the number and level of sharing thresholds, with each having their own sharing percentage. The current and former sharing thresholds for each of the IOUs are reflected in Table 1-2.

Table 1-2
Asset Optimization Mechanism Thresholds

Rate Case Order	Threshold Determination Methodology	Percent Shareholder Incentive by Threshold			
		0%	60%	50%	0%
FPL 2013	1st: Projected Savings + \$10M 2nd: Settlement Negotiations	\$46M	\$100M	>\$100M	\$46M
FPL 2016	Settlement Negotiations	\$40M	\$100M	>\$100M	-
FPL 2021	Settlement Negotiations	\$42.5M	\$100M	>\$100M	-
FPL 2025	Settlement Negotiations	\$42.2M	100M	\$150M	>\$150M
DEF 2024	1st: Historic 12 Year Average 2nd: Double First Threshold	\$4.9M	\$9.8M	>\$9.8M	-
TECO 2016	1st: Historic 4 Year Avg +\$1M 2nd: Settlement Negotiations	\$4.5M	\$8M	>\$8M	-
TECO 2021	Settlement Negotiations	\$4.5M	\$8M	>\$8M	-
TECO 2025	Historic Performance	\$4.5M	\$8M	>\$8M	-

Source: Commission Orders

⁶ See Document Nos. 01372-2025, 01386-2025, and 01387-2025, in Docket No. 20250032-EI.

Staff Workshop

On February 5, 2026, staff conducted a workshop to discuss the incentive mechanisms, including GPIF and AOM. To encourage discussion during the workshop, staff presented a brief history of the AOMs and the following general framework to address the incentive mechanisms, including (1) allowable activities, (2) incremental costs, (3) two revenue sharing proposals, and (4) GPIF.

Summary of Staff's Workshop Proposal

1. Allowable Activities: Wholesale energy sales, wholesale energy purchases, and any asset optimization activities including existing utility assets that does not interfere with reliability, for all fuel sources, with both fuel infrastructure and stockpiles eligible. Renewable energy credits, emissions credits, or similar attributes would be eligible.

2. Incremental Costs: Incremental costs associated with AOM activities would be recovered through base rates.

3. Revenue Sharing: Staff presented two options for revenue sharing of net gains:

- **Option 1:** 20 percent above a three-year rolling average threshold, and 40 percent above twice the three-year rolling average.
- **Option 2:** 30 percent with no thresholds.

4. Generating Performance Incentive Factor: While not explicitly addressed in the 2025 TECO Order, staff also proposed ending GPIF in its generic 2026 workshop proposal to address the overlap with AOMs discussed in the 2013 Fuel Order. The proposal to end GPIF was due to the GPIF rewards and penalties not influencing utility behavior, as the efficiency and availability improvements represent best practices. Wholesale sales and purchases are two major categories in the AOMs which are impacted by generator availability and efficiency. Furthermore, due to the convergences of the incentives, staff proposed retaining reporting requirements of unit performance to allow the Commission and parties to gather information for analysis and review during Fuel Clause and base rate cases.

Post Workshop Comments

In addition to the workshop, staff also sought comment from participants on how changes, if any, should be implemented (i.e., a Commission Order similar to the current wholesale sales incentive established in the 2000 Wholesale Sales Incentive Order⁷ or rulemaking). After the staff workshop, each of the IOUs, OPC, and FL Rising submitted comments, which are summarized below. Overall, the IOUs commented that no generic incentive mechanism was needed at this time and proposed allowing AOMs to continue based on each utility's unique characteristics. All three IOUs also disagreed with the proposed elimination of GPIF. In addition, TECO and DEF provided suggestions if the Commission sought to move forward with any part of staff's workshop proposal. TECO expressed its preference for staff's proposed list of eligible and revenue sharing option 2.

⁷ See Order No. PSC-00-1744-PAA-EI, issued September 26, 2000, in Docket No. 19991779-IE, *In re: Review of the appropriate application of incentives to wholesale power sales by investor-owned electric utilities*.

Date: July 23, 2026

DEF also expressed a preference for option 2, but with an increased fixed percentage of at least 35 percent.

OPC proposed freezing all AOM incentives pending the resolution of appeals associated with Commission Orders addressing the AOMs⁸ and the expiration of any applicable settlement agreements. This would be followed by a comprehensive evaluation to determine if the AOMs are resulting in net economic benefit for ratepayers through an evidentiary hearing. OPC further proposed the Commission consider adopting the concept of joint economic dispatch used in many states. OPC also adopted the comments from FL Rising on staff's workshop proposal and advised against revenue sharing option 1 and the usage of tiered incentives.

FL Rising commented that rulemaking is the appropriate venue for changes to end or implement any further AOMs. FL Rising also provided comments regarding their analysis of the possible correlation between higher utility bills and the incentive mechanism. Furthermore, FL Rising asserted that AOMs should be subject to constraints to ensure that rate base is not being inflated to support incentive mechanisms that increase utility profits. FL Rising proposed that under any rulemaking the IOUs should provide what assets would be in their individual AOMs every three years. During the proposed proceeding the IOUs would have the obligation to show that utility assets utilized for AOMs would: (i) have been prudently added to rate base, (ii) were used and useful for ratepayers, (iii) their usage for AOM would be incidental to their service to ratepayers. Further, FL Rising proposed assets that did not require significant activity by the utility would not be eligible for AOMs, using the example of renewable energy credits.

Conclusion

Based upon staff's review of the existing AOMs and comments received at the workshop, staff recommends there is no need at this time to establish all-encompassing standards for AOMs. Both FPL and DEF operate AOMs pursuant to Commission-approved settlement agreements with allowable activities and revenue sharing thresholds based on the characteristics of each utility and the circumstances presented in their respective rate cases. Staff believes the points made in the IOU's post-workshop submission regarding the downsides of a uniform approach as compared to individual mechanisms are well-taken. Additionally, imposing new standards to retroactively alter one term of a settlement agreement that has been approved as a whole by final order may raise procedural and substantive legal issues.

Staff also believes the specifics of each current AOM approval underscore the difficulties of considering and implementing revisions to the mechanisms at this time. The 2024 DEF Settlement Agreement that contains the utility's AOM was approved without opposition by Order No. PSC-2024-0472-AS-EI. OPC was a party to the 2024 DEF Settlement Agreement. Florida Rising did not oppose the 2024 DEF Settlement Agreement or the Joint Motion for Approval.⁹ The term of the 2024 DEF Settlement Agreement expires as early as December 2027. Because DEF is operating under an unopposed AOM that is part of settlement with a limited term, staff recommends that revisiting that AOM at this time would not be an efficient use of resources.

⁸ See fns. 10 and 12, *supra*.

⁹ See Order No. PSC-2024-0472-AS-EI, p. 36.

Date: July 23, 2026

Turning to the other electric IOUs, FPL's AOM as proposed in its Settlement Agreement was contested by OPC and FL Rising.¹⁰ Both have filed appeals of the Commission's Final Order approving the Settlement Agreement.¹¹ Similarly, OPC and FL Rising contested TECO's AOM as proposed in its rate case.¹² Both have appealed the Commission's Final Order approving TECO's base rate increase.¹³ Staff recommends that the Commission not take any further action regarding those AOMs while the two matters are on appeal and the mechanisms remain in place.

Staff also notes that TECO and OPC have proposed a settlement agreement in a separate docket that, while it does not directly impact AOM, includes a base rate freeze that could have implications if costs were shifted from the AOM established in 2025 to base rates.¹⁴

As the procedural requirements of Order No. PSC-2025-0038-FOF-EI have been completed, no further action by staff or the utilities is needed. It is within the Commission's discretion whether to direct staff to take next steps with respect to establishing standards for AOMs. For the reasons set forth above, staff believes the Commission should not do so at this time, and this docket should be closed as discussed in Issue 2. The Commission, by petition or on its own motion, could convene a future proceeding to review the various shareholder incentive mechanisms for the electric IOUs, as needed.

¹⁰ See Document Nos. 08082-2025 (FL Rising Response in Opposition to Motion to Approve Settlement Agreement) and 08105-2025 (OPC Letter Opposing FPL Rate Increase Settlement), in Docket No. 20240011-EI, filed August 20 & 21, 2025, respectively.

¹¹ Case Nos. SC2026-0259 (OPC) & SC2026-0281 (FL Rising).

¹² See Document Nos. 09619-2024 (OPC Post-Hearing Brief) at p. 85 and 09626-2024 (FL Rising Post-Hearing Brief) at pp. 25-26, in Docket No. 20240026-EI, filed October 21, 2024.

¹³ Case Nos. SC2025-0300 (OPC) & SC2025-0289 (FL Rising).

¹⁴ See Document No. 03550-2026, titled Motion to Approve 2026 Bayside Agreement, filed in Docket Nos. 20260001-EI, 20260053-EI, and 20260062-EI.

Issue 2: Should this docket be closed?

Recommendation: Yes. Because staff's recommendation is that the agency take no action, a procedural order closing this file should be entered. (Marquez)

Staff Analysis: Because staff's recommendation is that the agency take no action, a procedural order closing this file should be entered.

Item 9

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Engineering (Wooten, Ellis, King) *LK*
Office of the General Counsel (Thompson) *JSC*

RE: Docket No. 20260027-WS – Application for transfer of CPI Citrus Park Utility TRS, L.L.C.'s water and wastewater facilities, in Lee County, to Bonita Springs Utilities, Inc., an exempt entity under Section 367.022(7), F.S., and cancellation of Certificate Nos. 675-W and 576-S.

AGENDA: 08/04/26 – Regular Agenda – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Ortega

CRITICAL DATES: None

SPECIAL INSTRUCTIONS: None

Case Background

CPI Citrus Park Utility TRS, L.L.C. (CPI or Utility) is located in Lee County, Florida. The Utility provides water and wastewater service to the Citrus Park Mobile Home and RV Park (Citrus Park), which serves approximately 1,531 residential mobile home customers with associated common area buildings. The Utility also provides water service via master meter to the Bell Villa Property Owners Association, Inc., which serves approximately 127 residential lots in the Bell Villa Subdivision. The water system was built in 1989, and the wastewater system was built in 1988. In its 2025 Annual Report, CPI reported a net operating loss of

\$186,351. In 2019, the Florida Public Service Commission (Commission) issued water and wastewater Certificate Nos. 675-W and 576-S to CPI.¹

On February 19, 2026, CPI filed its application for transfer of water and wastewater facilities to Bonita Springs Utilities, Inc. (BSU or Buyer), an exempt entity under Section 367.022(7), Florida Statutes (F.S.), and cancellation of Certificate Nos. 675-W and 576-S. Staff found the initial application to be deficient and issued a deficiency letter on March 19, 2026.² Deficiencies were resolved on June 2, 2026.³

This recommendation addresses the transfer of CPI's water and wastewater facilities to BSU, an exempt entity, and the cancellation of Certificate Nos. 675-W and 576-S. The Commission has jurisdiction to consider this matter pursuant to Sections 367.071 and 367.022, F.S.

¹ Order No. PSC-2020-0263-PAA-WS, issued July 27, 2020, in Docket No. 20190194-WS, *In re: Application for original water and wastewater certificates and approval of initial rates, charges and standard service agreements in Lee County, by CPI Citrus Park Utility TRS, L.L.C.*

² Document No. 01651-2026, filed March 19, 2026.

³ Document No. 03306-2026, filed June 2, 2026.

Discussion of Issues

Issue 1: Should the Commission approve the transfer of CPI Citrus Park Utility TRS, L.L.C.'s water and wastewater facilities in Lee County, to Bonita Springs Utilities, Inc., an exempt entity under Section 367.022(7), F.S., and cancellation of Certificate Nos. 675-W and 576-S?

Recommendation: Yes. The transfer of the water and wastewater systems is in the public interest and should be approved effective the date of the Commission's vote. Certificate Nos. 675-W and 576-S should be cancelled administratively upon receipt of the executed agreement confirming the actual date of closing, which is scheduled to take place within three days after the Commission's approval of the transfer. CPI should be required to file closing documents that contain evidence of the date of closing within 90 days of the date of the closing. CPI is responsible for regulatory assessment fees (RAFs) through the closing date. (Wooten)

Staff Analysis:

Legal Standard

Transfers of certificates are governed by Section 367.071, F.S., and by Rule 25-30.037, Florida Administrative Code (F.A.C.). The statute provides that the Commission 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 February 19, 2026, CPI filed an application for the transfer of its water and wastewater facilities to BSU, an exempt entity, and the cancellation of Certificate Nos. 675-W and 576-S.

Pursuant to Section 367.022(7), F.S., the Buyer is an exempt entity that is not subject to Commission regulation, as BSU is a nonprofit cooperative providing service solely to members who own and control the cooperative. Following the transfer to BSU, Citrus Park will retain the local distribution system and provide water and wastewater services to tenants of the mobile home park. Pursuant to Section 367.022(9), F.S., Citrus Park would provide these services at a price that does not exceed the actual purchase price of the water and wastewater service, plus the actual cost for metering and billing not to exceed 9% of the actual cost of service and would therefore be considered exempt from Commission regulation. Staff reviewed the application and determined that it is in compliance with Section 367.071, F.S., and Rule 25-30.037(5), F.A.C., concerning applications for transfer of a regulated utility to an exempt entity other than a governmental authority.

BSU and Citrus Park should be put on notice that, if there is a change in circumstance or method of operation or billing practices which causes either utility to no longer qualify for exemption, pursuant to Section 367.022, F.S., they should inform the Commission within 90 days. CPI's territory description and Certificate Nos. 675-W and 576-S are contained in Attachment A.

Date: July 23, 2026

Application and Noticing

In accordance with Rule 25-30.037(5), F.A.C., CPI provided a filing fee of \$3,000 with its application and provided notice of the application in compliance with Rule 25-30.030, F.A.C.⁴ The initial application also included the purchase agreement, which provides that a transfer is contingent upon Commission approval and that closing will occur within 30 days of such approval. However, the Utility filed an addendum to the purchase agreement revising the closing date to occur within three days of Commission approval.⁵ The application stated that the Seller did not maintain customer deposits; therefore, no refunds of customer deposits are required. The application also contained statements regarding the Utility's compliance in filing RAFs, and annual reports, as well as an explanation of the Buyer's exempt status in accordance with Section 367.022, F.S. No objections to the transfer were filed, and the time for doing so has expired.

Facility Description and Compliance

The water system includes three wells with capacities of 200, 197, and 50 gallons per minute, using chlorination and reverse osmosis treatment. The wastewater treatment plant is an extended aeration activated sludge plant with a design capacity of 199,000 gallons per day and includes five rapid infiltration basins, two clarifiers, one surge tank, one chlorine contact chamber and 11 lift stations.

Staff reviewed the most recent Department of Environmental Protection (DEP) sanitary survey, issued on March 19, 2026, which identified eight deficiencies, six of which were minor non-compliance deficiencies, while the remaining two issues were significant non-compliance (SNC) deficiencies. The Utility corrected all six minor deficiencies and one SNC deficiency; the remaining SNC deficiency relates to exceeding the plant's permitted capacity in 2025 and 2026.

Staff also reviewed the Utility's 2025 water quality results. The Utility exceeded the DEP limits for haloacetic acids and total trihalomethanes, and total dissolved solids exceeded the secondary standard. The Utility issued the required public notices and is working with DEP to address the violations. Additionally, the October 23, 2025, DEP Compliance Inspection Report identified that the Utility failed to submit annual Reclaimed Water/Effluent Analysis Reports for 2022 through 2024 but identified no other compliance issues.

Technical and Financial Ability

Pursuant to Rule 25-30.037(2)(m), F.A.C., the application contained an explanation of the Buyer's experience in the water and wastewater industry and the Buyer's plans for ensuring continued operation of the utility. Pursuant to Rule 25-30.037(2)(l), F.A.C., the application contained a detailed financial statement and a statement that the Buyer is not relying on any other entities or affiliates for funding the purchase.

Regulatory Assessment Fees and Annual Report

Staff has verified that the Utility is current on the filing of annual reports and RAFs through December 31, 2026. The Utility will continue to be responsible for paying RAFs, until the closing of the sale has been approved by the Commission.

⁴ Document Nos. 01246-2026, filed February 23, 2026, and 03306-2026, filed June 2, 2026.

⁵ Document No. 04384-2026, filed July 15, 2026

Date: July 23, 2026

Conclusion

Based on the foregoing, staff recommends that the transfer of the water and wastewater systems is in the public interest and should be approved effective the date of the Commission's vote, and Certificate Nos. 675-W and 576-S should be cancelled administratively upon receipt of the executed agreement confirming the actual date of closing, which is scheduled to take place within three days after the Commission's approval of the transfer. CPI should be required to file closing documents that contain evidence of the date of closing within 90 days of the date of the closing. CPI is responsible for RAFs through the closing date.

Date: July 23, 2026

Issue 2: Should this docket be closed?

Recommendation: No. This docket should remain open until the executed purchase agreement has been filed confirming the actual date of closing. Upon receipt, the docket should be closed administratively. (Thompson)

Staff Analysis: This docket should remain open until the executed purchase agreement has been filed confirming the actual date of closing. Upon receipt, the docket should be closed administratively.

CPI Citrus Park Utility TRS, L.L.C.

Water Service Territory Legal Description

Lee County

THE EAST 150 FEET OF THE WEST 1,120 FEET OF THE NORTH 260 FEET OF SECTION 19, TOWNSHIP 47 SOUTH, RANGE 26 EAST, LEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NORTHWEST CORNER OF SAID SECTION 19 RUN N89°16'57"E ALONG THE NORTH LINE OF SAID SECTION 19 FOR A DISTANCE OF 970.01 FEET TO THE POINT OF BEGINNING; THENCE CONTINUE N89°16'57"E ALONG SAID NORTH LINE FOR A DISTANCE OF 150.00 FEET; THENCE LEAVING SAID NORTH LINE RUN S01°00'52"E ALONG A LINE 1,120 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 19 FOR A DISTANCE OF 260.00 FEET; THENCE RUN S89°16'57"W ALONG A LINE 260 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 19 FOR A DISTANCE OF 150.00 FEET; THENCE RUN N01°00'52"W ALONG A LINE 970 FEET EAST OF AND PARALLEL TO THE WEST LINE OF SAID SECTION 19 FOR A DISTANCE OF 260.00 FEET TO THE POINT OF BEGINNING.

SAID LAND CONTAINING 39,000.52 SQUARE FEET OR 0.90 ACRES MORE OR LESS.

Wastewater Service Territory Legal Description

Lee County

THE WEST 440 FEET OF THE SOUTH 1,070 FEET OF THE NORTH 1,310 FEET OF SECTION 19, TOWNSHIP 47 SOUTH, RANGE 26 EAST, LEE COUNTY, FLORIDA, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT NORTHWEST CORNER OF SAID SECTION 19 RUN S01°00'52"E ALONG THE WEST LINE OF SAID SECTION 19 FOR A DISTANCE OF 240.00 FEET TO THE POINT OF BEGINNING; THENCE LEAVING SAID WEST LINE RUN N89°16'57"E ALONG A LINE 240 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 19 FOR A DISTANCE OF 440.01 FEET; THENCE RUN S01°00'52"E ALONG A LINE 440 FEET EAST OF AND PARALLEL TO THE SAID WEST LINE FOR A DISTANCE OF 1,070.01 FEET; THENCE RUN S89°16'57"W ALONG A LINE 1,370 FEET SOUTH OF AND PARALLEL TO THE NORTH LINE OF SAID SECTION 19 FOR A DISTANCE OF 440.01 FEET; THENCE RUN N01°00'52"W ALONG SAID WEST LINE FOR A DISTANCE OF 1,070.01 FEET TO THE POINT OF BEGINNING.

SAID LAND CONTAINING 470,806.33 SQUARE FEET OR 10.81 ACRES MORE OR LESS.

FLORIDA PUBLIC SERVICE COMMISSION

Authorizes

CPI Citrus Park Utility TRS, L.L.C.

pursuant to

Certificate Number 675–W

to provide water service in Lee 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-2020-0263-PAA-WS	07/27/2020	20190194-WS	Original Certificate
*	*	20260027-WS	Certificate Cancellation

* Order Number and date to be provided at time of issuance.

FLORIDA PUBLIC SERVICE COMMISSION

Authorizes

CPI Citrus Park Utility TRS, L.L.C.

pursuant to

Certificate Number 576-S

to provide wastewater service in Lee 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-2020-0263-PAA-WS	07/27/2020	20190194-WS	Original Certificate
*	*	20260027-WS	Certificate Cancellation

* Order Number and date to be provided at time of issuance

Item 10

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Economics (P. Kelley) *EJD*
Office of the General Counsel (Farooqi) *JSC*

RE: Docket No. 20260050-EI – Petition for approval of revised underground residential distribution tariff, by Tampa Electric Company.

AGENDA: 08/04/26 – Regular Agenda – Tariff Filing – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: 12/01/26 (8-Month Effective Date)

SPECIAL INSTRUCTIONS: None

Case Background

On April 1, 2026, Tampa Electric Company (TECO or utility) filed a petition for approval of revisions to its Underground Residential Distribution (URD) tariffs and associated charges. These tariffs represent the additional costs, if any, TECO incurs to provide underground service in place of overhead service in new residential subdivisions. TECO's current URD charges were approved in Order No. PSC-2023-0211-TRF-EI (2023 Order).¹ The proposed URD tariffs are attached to the recommendation as Attachment A.

The petition was filed pursuant to Rule 25-6.078(3), Florida Administrative Code (F.A.C.), which states, in part, "If the cost differential as calculated in Form PSC 1031 (08/20) varies from the Commission-approved differential by plus or minus 10 percent or more, the utility shall file a written policy and supporting data and analyses as prescribed in subsections (1), (4) and (5) of

¹ Order No. PSC-2023-0211-TRF-EI, issued July 25, 2023, in Docket No. 20230042-EI, *In re: Petition Company for approval of revised underground residential distribution tariff, by Tampa Electric Company.*

this rule on or before April 1 of the following year; however, each utility shall file a written policy and supporting data and analyses at least once every 3 years.”

The ten percent threshold outlined by the rule has not been met or exceeded since TECO’s last URD tariff filing.² Because it has been three years since TECO last updated its URD tariff, TECO filed updated URD tariff sheets in the subject docket.

The Commission suspended the proposed tariffs by Order No. PSC-2026-0158-PCO-EI, issued May 19, 2026, to allow staff sufficient time to analyze the utility’s filing, pursuant to Section 366.06(3), Florida Statutes (F.S.). Staff issued one data request to the utility on June 12, 2026, for which response was provided on June 26, 2026.³ The Commission has jurisdiction over this matter pursuant to Sections 366.03, 366.04, 366.05, and 366.06, F.S.

² Order No. PSC-2023-0211-TRF-EI, issued July 25, 2023, in Docket No. 20230042-EI, *In re: Petition for approval of revised underground residential distribution tariff, by Tampa Electric Company.*

³ Document No. 03763-2026.

Date: July 23, 2026

Discussion of Issues

Issue 1: Should the Commission approve TECO's proposed underground residential distribution tariffs and associated charges?

Recommendation: Yes, the Commission should approve TECO's proposed underground residential distribution tariffs and associated charges, effective on the date of the Commission vote. The proposed URD charges are cost-based and staff recommends approval of the tariffs shown in Attachment A. (P. Kelley)

Staff Analysis: Rule 25-6.078 F.A.C, defines investor-owned utilities' (IOU) responsibilities for filing updated URD tariffs. The URD tariffs provide standard charges for underground service in new residential subdivisions and represent the additional costs, if any, the utility incurs to provide underground service in place of overhead service. The cost of standard overhead construction is recovered through base rates from all ratepayers. In lieu of overhead construction, customers have the option of requesting underground facilities. Typically, the developer of a new residential subdivision would be the utility customer utilizing the URD tariffs.

In its petition, the utility updated its cost calculations and supporting documentation for its low-density and high-density per lot service lateral cost differentials. The currently approved high-density cost differential is \$0.00 and the currently approved low-density cost differential is \$0.00. The utility's calculations demonstrate that the per lot undergrounding differential for high-density and low-density subdivisions should remain \$0.00. TECO proposes that the URD surcharge remain at \$0.00 per lot, as discussed in paragraphs 9 and 14 of the petition. TECO also proposes modifications to several other charges and non-refundable deposits for underground service, as shown in Exhibit B to the petition.

While labor and material costs have increased since TECO's 2023 URD filing, the main reason for the low and high density underground differential remaining at zero is increasing operational costs for overhead and decreasing operational costs for underground, as discussed further below. A lower, or zero, URD differential charge is typically the result of the avoided storm restoration costs associated with underground facilities, offsetting any higher labor and material costs associated with underground construction

Table 1-1
Comparison of URD Differential per Lot

	Current Differential	Proposed Differential
Low-density	\$0	\$0
High-density	\$0	\$0

Source: 2023 Order and TECO's 2026 filing.

Two primary factors impacted the calculation of TECO's proposed URD charges which are discussed in greater detail below: (1) updated labor and material costs and (2) updated operational costs.

Date: July 23, 2026

Updated Labor and Material Costs

The installation costs of both underground and overhead facilities include the labor and material costs to provide primary, secondary, and service distribution lines as well as transformers. The costs of poles are specific to overhead service while the costs of trenching and backfilling are specific to underground service. Table 1-2 compares the currently approved 2023 costs and 2026 costs for underground and overhead labor and material for the two subdivision models.

Table 1-2
Labor and Material Costs per Lot

	2023 Costs	2026 Costs	Difference
Low-density			
Underground labor/material costs	\$4,108	\$4,034	\$(74)
Overhead labor/material costs	\$1,797	\$1,974	\$177
Per lot differential	\$2,310	\$2,060	\$(250)
High-density			
Underground labor/material costs	\$3,052	\$2,956	\$(96)
Overhead labor/material costs.	\$1,413	\$1,547	\$134
Per lot differential	\$1,639	\$1,409	\$(230)

Source: 2023 Order and TECO's 2026 filing.

While overhead labor and material costs increased, underground labor and material costs decreased, resulting in a decrease in the differential. The utility states that the reasons for the decrease in labor and material costs for undergrounding is due to an expansion of the utility work force, increased availability of qualified contractor partners, and advancements in horizontal directional drilling equipment that allows for smaller crew sizes. While the reasons for overhead increasing is due to increased demand for transmission and distribution equipment due to load growth, renewable energy expansion, data center development, and grid modernization and hardening initiatives that has placed upward pressure on material and equipment prices.⁴

Updated Operational Costs

Rule 25-6.078(4), F.A.C., provides that the differences in net present value (NPV) of operational costs between overhead and underground systems, including average historical storm restoration costs over the life of the facilities, be included in the URD charge. Operational costs include operations and maintenance (O&M) costs and capital costs. The inclusion of the operational costs is intended to capture longer term costs and benefits of undergrounding.

In the current URD petition, TECO used actual costs from storms that impacted TECO's service area between 2023 and 2025. This resulted in the average annual storm costs being \$139,613,926 over the 3-year period. TECO stated that based on impacts and data from Hurricanes Idalia, Debby, Helene, and Milton, the utility updated the allocation factors to attribute 99 percent of the

⁴ TECO's Responses to Staff's First Data Request, Response Nos. 1 and 2.

storm costs to overhead and 1 percent to underground.⁵ Therefore \$138,217,786 (99 percent of the total \$139,613,926 storm costs) represents the avoided overhead storm restoration costs when facilities are placed underground.

Table 1-3
NPV of Operational Costs Differential per Lot

	2023 Calculation	2026 Calculation	Difference
Low-density			
Underground NPV- Operational Costs	\$2,571	\$1,657	\$(914)
Overhead NPV- Operational Costs	\$4,928	\$5,507	\$579
Per lot Differential	\$(2,358)	\$(3,849)	\$(1,491)
High-density			
Underground NPV- Operational Costs	\$1,208	\$786	\$(422)
Overhead NPV- Operational Costs	\$3,656	\$4,065	\$409
Per lot Differential	\$(2,449)	\$(3,279)	\$(830)

Source: 2023 Order and TECO's 2026 filing.

As shown above, the overhead operational costs are greater than underground, resulting in operational savings from undergrounding. The NPV differential of operational costs, including avoided storm restoration costs, increased in both low-density and high-density subdivision models, resulting in an increase in the NPV operational cost credit.

To illustrate the calculation for the low-density subdivision URD charge, the 2026 labor and material costs differential is \$2,060 (Table 1-2). Subtracting the NPV of operational costs differential of \$3,849 (Table 1-3) results in a negative \$1,789 URD differential. Since the tariffed URD charge cannot be a negative, it is set at \$0.

Other Proposed Tariff Changes

TECO's proposed URD tariffs also include standard charges for the installation and trenching of underground service laterals from overhead distribution, underground service laterals converted from existing overhead service drops, and non-refundable deposits for cost estimates for the conversion of existing overhead distribution facilities to underground facilities. If a customer requests an underground service lateral, the tariff includes a credit to the customer for avoiding a pole that is otherwise required for overhead service. The charges have been updated to reflect current material and labor costs.

Conclusion

Staff has reviewed TECO's proposed changes to its URD tariffs and associated charges, the accompanying work papers, and responses to staff's data request. Staff believes TECO's proposed URD tariffs and associated charges as filed in the petition are cost-based and recommends approval of the tariffs shown in Attachment A. These tariffs should become effective on the date of the Commission vote.

⁵ TECO's Responses to Staff's First Data Request, Response No. 3.

Date: July 23, 2026

Issue 2: Should this docket be closed?

Recommendation: If Issue 1 is approved and a protest is filed within 21 days of the issuance of the order, the tariffs should remain in effect, with any revenues held subject to refund, pending resolution of the protest. If no timely protest is filed, this docket should be closed upon the issuance of a Consummating Order. (Farooqi)

Staff Analysis: If Issue 1 is approved and a protest is filed within 21 days of the issuance of the order, the tariffs should remain in effect, with any revenues held subject to refund, pending resolution of the protest. If no timely protest is filed, this docket should be closed upon the issuance of a Consummating Order.



THIRTEENTH ~~TWELFTH~~ REVISED SHEET NO. 5.510
CANCELS ~~TWELFTH ELEVENTH~~ REVISED SHEET NO. 5.510

Continued from Sheet No. 5.500

3.6.5.1 Single Meter Commercial Service

Mobile Home Parks will be supplied single-meter commercial service only where park owner or operator supplies (furnishes) electrical service as a part of his rental and/or general service charge to tenants. Resale of electric energy through park owned meters will not be permitted (See 2.2.1)

3.6.5.2 Individual Company Metered Service

Mobile Home Parks will be supplied through company installed individual meters for individual tenants and other types of service required in park under the provisions required on 3.4.3 and 3.4.4 and the subparts appertaining thereto.

3.6.6 Miscellaneous Types of Electric Service

Certain other types of electric service are available from the company. Information on such services not specifically covered in this Tariff may be obtained at the nearest company office. Such special cases will be given individual consideration.

3.7 SCHEDULE OF STANDARD CHARGES AND NON-REFUNDABLE DEPOSITS FOR COST ESTIMATES FOR UNDERGROUND ELECTRIC DISTRIBUTION SYSTEMS

3.7.1 Standard Charges

The Standard Charges listed here are Contributions In Aid of Construction (CIAC) which are referenced by other sections of these rules and regulations.

3.7.1.1 Residential Subdivision

Low Density Subdivisions per service lateral or dwelling unit...	\$0.00
High Density Subdivisions per service lateral or dwelling unit...	\$0.00

3.7.1.2 New Single-phase UG Service Laterals from Overhead Distribution Systems

Fixed Charge for 2/0 service lateral	\$36.61 <u>\$42.14</u>
Fixed Charge for 4/0 service lateral	\$189.11 <u>\$181.76</u>
Per trench foot charge for 2/0 service lateral	\$18.44 <u>\$15.17</u>
Per trench foot charge for 4/0 service lateral	\$19.49 <u>\$16.27</u>
Credit for service pole if otherwise required for overhead service	\$963.79 <u>\$994.45</u>

Continued to Sheet No. 5.515

ISSUED BY: A. D. Collins, President

DATE EFFECTIVE: ~~July 11, 2023~~



~~NINETEENTH EIGHTEENTH~~ REVISED SHEET NO. 5.515
CANCELS ~~EIGHTEENTH SEVENTEENTH~~ REVISED SHEET NO. 5.515

Continued from Sheet No. 5.510

3.7.1.3 Single-phase UG Service Laterals Converted from Existing Overhead Service Drops

Removal charge for overhead service with no service pole	\$233.57 <u>212.80</u>
Removal charge for overhead service with a service pole	\$997.13 <u>918.79</u>
Fixed Charge for 2/0 service lateral	\$ 36.61 <u>42.14</u>
Fixed Charge for 4/0 service lateral	\$ 189.11 <u>181.76</u>
Per trench foot charge for 2/0 service lateral	\$ 18.44 <u>15.17</u>
Per trench foot charge for 4/0 service lateral	\$ 19.49 <u>16.27</u>
Credit for service pole if otherwise required for overhead service	\$963.79 <u>994.45</u>

Continued to Sheet No. 5.516

ISSUED BY: A. D. Collins, President

DATE EFFECTIVE: ~~July 11, 2023~~



THIRTEENTH ~~TWELFTH~~ REVISED SHEET NO. 5.516
CANCELS ~~TWELFTH ELEVENTH~~ REVISED SHEET NO. 5.516

Continued from Sheet No. 5.515

3.7.2 Non-refundable Deposits for Estimates of CIAC for Conversion of Existing Overhead Distribution Facilities to Underground Facilities

Qualified applicants can request, upon payment of a non-refundable deposit as listed below, the conversion of overhead distribution facilities to underground in accordance with these Rules and Regulations for conversion areas of not less than one (1) city block in length along both sides of the main distribution system, or in the absence of city blocks, not less than five (5) contiguous building lots along both sides of the main distribution system, or in the absence of both, not the less than 600 pole-feet of the main distribution system, including all customers served along both sides of the main distribution system, and so as to result in a decrease in the number of non-lighting poles in the system.

Requests for conversions, except for individual residential service covered under Section 3.4.3.3, will be accompanied by a non-refundable amount as follows:

Density Class	Deposit Amount
Urban Commercial or Residential	\$ 11,742 <u>12,881</u> per mile*
Rural Commercial or Residential	\$ 6,712 <u>7,363</u> per mile*
High or Low Density Subdivision	\$ 55 <u>60</u> per lot

* As measured along the existing overhead primary and secondary distribution system.

ISSUED BY: A. D. Collins, President

DATE EFFECTIVE: ~~July 11, 2023~~

Item 11

FILED 7/23/2026
DOCUMENT NO. 04593-2026
FPSC - COMMISSION CLERK

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Economics (Ward) *JP*
Division of Engineering (Brown) *LVK*
Office of the General Counsel (Marquez, Stiller) *SPS*

RE: Docket No. 20260094-GU – Petition of Coastal Connect Services, LLC for approval of natural gas pipeline transmission company tariff and firm transportation service agreement.

AGENDA: 08/04/26 – Regular Agenda – Tariff Suspension – Participation is at the Commission's Discretion

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: 07/23/26 (45-Day Suspension Date)

SPECIAL INSTRUCTIONS: None

Case Background

On June 8, 2026, Coastal Connect Services, LLC (CCS), filed a petition for approval of a natural gas pipeline transmission tariff and a firm transportation service agreement. CCS is a limited liability company formed under Texas law and registered to do business in Florida in accordance with Section 607.1505, Florida Statutes (F.S.). Consistent with Section 368.103(4), F.S., CCS does not own or operate any facilities primarily for the local distribution of natural gas or that is subject to the jurisdiction of the Federal Energy Regulatory Commission under the Natural Gas Act, 15 U.S.C. ss. 717 et seq. Additionally, CCS is not a municipality or any agency thereof or a special district created by special act to distribute natural gas.

In its petition, CCS stated that the reason it is requesting approval of a natural gas pipeline transmission tariff is to fill a specific need for the safe, timely, and efficient delivery of natural gas. Specifically, CCS seeks to provide natural gas transmission service to Space Exploration Technologies Company (SpaceX). SpaceX operates facilities on Cape Canaveral in Brevard County where it launches a variety of materials and humans into space for multiple customers including the U.S. Department of Defense. CCS stated in its petition that as SpaceX's operations continue to grow, it has a growing need for significant supplies of natural gas, which it liquifies for use as rocket fuel.

If the petition is approved, CCS would own the anticipated pipeline facility and serve as the transportation service provider. CCS's capacity is presently contemplated to be fully obligated. This means that CCS's first customer, SpaceX, would contract for all of the contemplated capacity on the new pipeline facility.

In a letter to Commission staff dated June 25, 2026, CCS waived the file and suspend provision of Section 368.105(3), F.S., until the August 2026 agenda. Staff issued a data request on June 26, 2026, for which responses were received on July 10, 2026.

This recommendation addresses the suspension of the proposed tariffs. The Commission has jurisdiction over this matter pursuant to Sections 368.104 and 368.105, F.S.

Discussion of Issues

Issue 1: Should Coastal Connect Services, LLC's natural gas pipeline transmission company tariff be suspended?

Recommendation: Yes. The proposed tariffs should be suspended to allow staff sufficient time to review the petition and gather all pertinent information in order to present the Commission with an informed recommendation on the tariff proposals. (Ward)

Staff Analysis: Staff recommends that the proposed tariffs be suspended to allow staff sufficient time to review the petition and gather all pertinent information in order to present the Commission with an informed recommendation on the tariff proposals.

Pursuant to Section 368.105(3), F.S., the Commission may withhold consent to the operation of all or any portion of a new rate schedule, delivering to the natural gas transmission company requesting such a change a reason or written statement of good cause for doing so within 45 days. In a letter to Commission staff dated June 25, 2026, CCS waived the file and suspend provision of Section 368.105(3), F.S., until the August 2026 agenda. Staff believes that the reason stated above is a good cause consistent with the requirement of Section 368.105(3), F.S.

Issue 2: Should this docket be closed?

Recommendation: No. This docket should remain open pending the Commission's decision on the proposed tariffs and transportation service agreement. (Marquez, Stiller)

Staff Analysis: This docket should remain open pending the Commission's decision on the proposed tariffs and transportation service agreement.

Item 12

FILED 7/23/2026
DOCUMENT NO. 04591-2026
FPSC - COMMISSION CLERK

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Economics (Nguyen, Hampson) *ED*
Office of the General Counsel (Thompson) *JSC*

RE: Docket No. 20260101-GU – Petition for approval of 2027 subsequent year adjustment, by Peoples Gas System, Inc.

AGENDA: 08/04/26 – Regular Agenda – Tariff Suspension – Participation is at the Commission's Discretion

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: 08/31/26 (60-Day Suspension Date)

SPECIAL INSTRUCTIONS: None

Case Background

On July 1, 2026, Peoples Gas System, Inc. (Peoples) filed a petition to implement its 2027 Subsequent Year Adjustment (SYA) pursuant to its 2025 rate case Settlement Agreement (settlement). The Commission previously approved the settlement in Order No. PSC-2025-0413-S-GU (2025 Order).¹ The SYA provisions of the settlement and 2025 Order provide for an increase in base rates and charges to reflect the 2027 SYA amount of \$25 million, effective with the first billing cycle of January 2027.² In this petition, Peoples' proposed tariffs implement the \$25 million SYA using the cost recovery revenue allocation of the settlement and the billing

¹ Order No. PSC-2025-0413-S-GU, issued October 31, 2025, in Docket No. 20250029-GU, *In re: Petition for rate increase by Peoples Gas System, Inc.*

² See Page 8 in Order No. PSC-2025-0413-S-GU, issued October 31, 2025, in Docket No. 20250029-GU, *In re: Petition for rate increase by Peoples Gas System, Inc.*

determinants for 2027 that the company will use to develop its cost recovery clause and rider factors.³

This recommendation is to suspend the proposed tariffs. The Commission has jurisdiction over this matter pursuant to Sections 366.03, 366.04, 366.05, and 366.06, Florida Statutes (F.S.).

³ See Page 3 in Document No. 03885-2026, filed July 1, 2026.

Discussion of Issues

Issue 1: Should Peoples Gas System, Inc.'s tariffs implementing the 2027 Subsequent Year Adjustment be suspended?

Recommendation: Yes. Staff recommends that the proposed tariffs be suspended to allow staff sufficient time to review the petition and gather all pertinent information in order to present the Commission with an informed recommendation on the tariff proposals. (Nguyen)

Staff Analysis: Staff recommends that the proposed tariffs be suspended to allow staff sufficient time to review the petition and gather all pertinent information in order to present the Commission with an informed recommendation on the tariff proposals.

Pursuant to Section 366.06(3), F.S., the Commission may withhold consent to the operation of all or any portion of a new rate schedule, delivering to the utility requesting such a change, a reason, or written statement of good cause for doing so within 60 days. Staff believes that the reason stated above is a good cause consistent with the requirement of Section 366.06(3), F.S.

Issue 2: Should this docket be closed?

Recommendation: This docket should remain open pending the Commission's decision on the proposed tariffs. (Thompson)

Staff Analysis: This docket should remain open pending the Commission's decision on the proposed tariffs.

Item 13

State of Florida



Public Service Commission

CAPITAL CIRCLE OFFICE CENTER • 2540 SHUMARD OAK BOULEVARD
TALLAHASSEE, FLORIDA 32399-0850

-M-E-M-O-R-A-N-D-U-M-

DATE: July 23, 2026

TO: Office of Commission Clerk (Teitzman)

FROM: Division of Economics (Bethea, Bruce)
Office of the General Counsel (Farooqi)

Handwritten initials in blue ink, possibly "JP" and "JSC", written over the "FROM" field.

RE: Docket No. 20260012-WS – Application for revised service availability charges and policy for water and wastewater service in Duval, Baker, and Nassau Counties, by First Coast Regional Utilities, Inc.

AGENDA: 08/04/26 – Regular Agenda – Proposed Agency Action – Interested Persons May Participate

COMMISSIONERS ASSIGNED: All Commissioners

PREHEARING OFFICER: Administrative

CRITICAL DATES: 10/25/26 (8-Month Effective Date)

SPECIAL INSTRUCTIONS: None

Case Background

First Coast Regional Utilities, Inc. (FCRU or Utility) is a Class C water and wastewater utility in Duval, Baker, and Nassau Counties. In 2022, the Florida Public Service Commission (Commission) granted the Utility's original certificates and approved the Utility's current service availability charges.¹ The approved service availability charges were based on preliminary construction plans. Currently, there are no existing facilities. FCRU indicated that it was in the final phase of design and construction cost components have considerably changed. The Utility stated that revisions to the service availability charges are necessary in order to remain in compliance with Commission rules and ensure the appropriate cost are recovered through the charges. On January 6, 2026, the Utility filed an application to revise its water and wastewater

¹ Order No. PSC-2022-0193-FOF-WS, issued May 25, 2022, in Docket No. 20190168-WS, *In re: Application for water and wastewater service in Duval, Baker, and Nassau Counties, by First Coast Regional Utilities, Inc.*

main extension charge, plant capacity charge, and service availability policy to account for the changes in cost.

By Order No. PSC-2026-0077-PCO-WS, the Commission suspended the Utility's proposed tariffs to allow staff sufficient time to review the Utility's petition and gather all pertinent information in order to present an informed recommendation.² On March 4, 2026, the Utility provided responses to staff's first data request. On July 17, 2026, the Utility provided certain corrections to the proposed service availability policy contained in the tariff.³

The Commission has jurisdiction in this case pursuant to Sections 367.091, 367.101, and 367.121(1)(a), Florida Statutes (F.S.).

² Order No. PSC-2026-0077-PCO-WS, issued March 23, 2026.

³ Document No. 04459-2026.

Discussion of Issues

Issue 1: Should FCRU's existing water and wastewater service availability charges and policy be revised, and if so, what are the appropriate charges?

Recommendation: Yes. FCRU's existing water and wastewater service availability charges and policy should be revised. Staff recommends that the Utility's requested main extension charges of \$759 for water and \$994 for wastewater and plant capacity charges of \$1,766 for water and \$9,281 for wastewater should be approved because it is reasonable and within the guidelines of Rule 25-30.580, Florida Administrative Code (F.A.C.). The approved charges and policy should be effective for connections made on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475, F.A.C. FCRU should be required to collect its approved service availability charges until authorized to change them by the Commission in a subsequent proceeding.

Staff Analysis: Pursuant to Section 367.101, F.S., the Commission shall set just and reasonable charges and conditions for service availability. Service availability charges are one-time charges applicable to new connections, which allow customers to pay their pro rata share of the facilities and plant costs. Rule 25-30.580, F.A.C., establishes guidelines for designing service availability charges. Pursuant to Rule 25-30.580(1), F.A.C., the maximum amount of CIAC, net of amortization, should not exceed 75 percent of the total original cost, net of depreciation, of the Utility's facilities and plant when the facilities and plant are at their designed capacity. Rule 25-30.580(2), F.A.C., provides that the minimum amount of CIAC should not be less than the percentage of such facilities and plant that is represented by water transmission and distribution and sewage collection systems.

FCRU's existing water service availability charges consist of \$3,158 for the main extension, \$752 for plant capacity, \$285 for meter installation, and \$610 for service installation. For wastewater service availability, the charges consist of \$4,833 for main extension, \$1,250 for plant capacity, and actual costs for lateral installation. The existing policy for both water and wastewater address only the applicability of the service availability charges. The Utility is not requesting any changes to its meter installation and service/lateral installation charges.

Main Extension Charge and Plant Capacity Charge

FCRU requested revised main extension charges of \$759 for water and \$994 for wastewater to recover a portion of the cost of the Utility's transmission and distribution and collection system from future customers. The main extension charges decreased as a result of the Utility planning to install fewer lines than originally projected. FCRU proposed plant capacity charges of \$1,766 for water and \$9,281 for wastewater to allow the Utility to recover all or part of its capital costs associated with the construction or expansion of treatment facilities. As mentioned in the case background, the initial charges were based on preliminary construction plans. FCRU is in the final stages of design and has updated costs for its planned facilities. Although the Utility's plant in service decreased for both water and wastewater, the capacity of the treatment facility decreased for wastewater, resulting in increased plant capacity charges for the wastewater system. Capacity determines how many equivalent residential connections can be served by the treatment facility.

Date: July 23, 2026

FCRU's revised service availability charges result in contribution levels of 69.66 percent for water and 65.61 percent for wastewater. FCRU's revised service availability charges are reasonable and result in contribution levels that are within the guidelines established in Rule 25-30.580, F.A.C. However, the Utility anticipates receiving future contributions of facilities from developers and staff recognizes that these contributions could cause FCRU to exceed the guidelines established by rule. Through the Commission's earnings surveillance process, staff can monitor the contribution levels and the service availability charges can be revisited if and when the Utility exceeds the guidelines of the rule. Therefore, staff recommends the requested service availability charges should be approved. The revised service availability policy is more comprehensive than the existing policy and aligns with the rules pertaining to service availability. Within its service availability policy, FCRU indicated that it would assess actual costs for inspections and plan reviews, which staff believes is reasonable. As result, staff recommends that the revised service availability policy should be approved.

Conclusion

FCRU's existing water and wastewater service availability charges and policy should be revised. Staff recommends that the Utility's requested main extension charges of \$759 for water and \$994 for wastewater and plant capacity charges of \$1,766 for water and \$9,281 for wastewater should be approved. The revised service availability policy complies with Commission rules and should be approved. The approved charges and policy should be effective for connections made on or after the stamped approval date on the tariff sheets pursuant to Rule 25-30.475, F.A.C. FCRU should be required to collect its approved service availability charges until authorized to change them by the Commission in a subsequent proceeding.

Date: July 23, 2026

Issue 2: Should this docket be closed?

Recommendation: If a protest is filed within 21 days of the issuance date of the Order, the tariff should remain in effect with the charge held subject to refund pending resolution of the protest. If no timely protest is filed, a consummating order should be issued and, once staff verifies that the revised tariff sheet has been filed and the notice of the charge has been approved by staff and provided to property owners, the docket should be administratively closed. (Farooqi)

Staff Analysis: If a protest is filed within 21 days of the issuance date of the Order, the tariff should remain in effect with the charge held subject to refund pending resolution of the protest. If no timely protest is filed, a consummating order should be issued and, once staff verifies that the revised tariff sheet has been filed and the notice of the charge has been approved by staff and provided to property owners, the docket should be administratively closed.