FLORIDA PUBLIC SERVICE COMMISSION

COMMISSION CONFERENCE AGENDA

CONFERENCE DATE AND TIME: Thursday, September 10, 2026, 9:30 a.m.

LOCATION: Betty Easley Conference Center, Joseph P. Cresse Hearing Room 148

DATE ISSUED: August 28, 2026

NOTICE

Persons affected by Commission action on certain items on this agenda may be allowed to address the Commission, either informally or by oral argument, when those items are taken up for discussion at this conference. These items are designated by double asterisks (**) next to the item number.

To participate informally, affected persons need only appear at the conference and request the opportunity to address the Commission on an item listed on the agenda. Informal participation is not permitted: (1) on dispositive motions and motions for reconsideration; (2) when a recommended order is taken up by the Commission; (3) in a rulemaking proceeding after the record has been closed; or (4) when the Commission considers a post-hearing recommendation on the merits of a case after the close of the record. The Commission allows informal participation at its discretion in certain types of cases (such as declaratory statements and interim rate orders) in which an order is issued based on a given set of facts without hearing. See Florida Administrative Code Rules 25-22.0021 (agenda conference participation) and 25-22.0022 (oral argument).

Conference agendas, staff recommendations, vote sheets, and transcripts are available online at https://www.floridapsc.com, by selecting *Conferences & Meeting Agendas* and *Commission Conferences of the FPSC*. An official vote of "move staff" denotes that the Item's recommendations were approved.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the conference at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or 850-413-6770 (Florida Relay Service, 1-800-955-8770 Voice or 1-800-955-8771 TDD). Assistive Listening Devices are available upon request from the Office of Commission Clerk, Gerald L. Gunter Building, Room 152.

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Commission Conference
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ITEM NO.	CASE
1**	**Consent Agenda**
PAA	A) Application for Certificate of Authority to Provide Telecommunications Service.

DOCKET NO.	COMPANY NAME
20260085-TX	Oasis Infrastructure Group, LLC

Recommendation: The Commission should approve the action requested in the dockets referenced above and close these dockets.

ITEM NO.	CASE
2**	**Docket No. 20240019-PU** – Proposed amendment of Rule 25-14.004, F.A.C., Effect of Parent Debt on Federal Corporate Income Tax.

Critical Date(s): 9/30/26 (If the Commission decides to propose the amendment of this rule, the Notice of Proposed Rule must be published by this date pursuant to Section 120.54(2)(a)2., F.S.

Rule Status: Proposal May Not Be Deferred

Commissioners Assigned: All Commissioners
Prehearing Officer: La Rosa

Staff: GCL: Sapoznikoff, Bloom
AFD: Cicchetti
ECO: Guffey

Issue 1: Should the Commission propose the amendment of Rule 25-14-004, F.A.C., Effect of Parent Debt on Federal Corporate Income Tax?
Recommendation: Yes. The Commission should propose the amendment of Rule 25-14.004, F.A.C., as set forth in Attachment A of staff's memorandum dated August 27, 2026. The Commission should also certify the rule as a minor violation rule. However, if the Commission decides not to propose the amendment of this rule, a Notice of Withdrawal should be filed in the Florida Administrative Register pursuant to Section 120.54(3)(d)2, F.S.
Issue 2: Should this docket be closed?
Recommendation: Yes. If no requests for hearing or comments from the Joint Administrative Procedures Committee (JAPC) are filed, and no proposal for a lower cost regulatory alternative is submitted, the rule may be filed with the Department of State for adoption, and the docket should be closed.

ITEM NO.	**CASE**
3**	**Docket No. 20260037-OT** – Proposed amendment of Rule 25-6.049, F.A.C., Measuring Customer Service.

Critical Date(s): 9/21/26 **(**Rule must be proposed by this date pursuant to Section 120.54(2)(a)2., F.S.)

Rule Status: Proposal May Be Deferred.

Commissioners Assigned: All Commissioners
Prehearing Officer: Ortega

Staff: GCL: Sapoznikoff
ECO: Hampson, Guffey

Issue 1: Should the Commission propose the amendment of Rule 25-6.049, F.A.C., Measuring Customer Service?
Recommendation: Yes. The Commission should propose the amendment of Rule 25-6.049, F.A.C., Measuring Customer Service, as set forth in Attachment A of staff's memorandum dated August 27, 2026. The Commission should also certify the rule as a minor violation rule.
Issue 2: Should this docket be closed?
Recommendation: Yes. If no requests for hearing are made or 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 rule should be filed for adoption with the Department of State, and the docket should be closed.

ITEM NO.	**CASE**
4**	**Docket No. 20260089-TP** – 2027 State certification under 47 C.F.R. §54.313 and §54.314, annual reporting requirements for high-cost recipients and certification of support for eligible telecommunications carriers.

Critical Date(s): 10/01/26 (Filing deadline with the Universal Service Administrative Company)

Commissioners Assigned: All Commissioners
Prehearing Officer: La Rosa

Staff: IDM: Nave, Long, Wooten
GCL: Imig

Issue 1: Should the Commission certify to USAC that Bright House Networks Information Services (Florida), LLC; CenturyLink of Florida, Inc.; Consolidated Communications of Florida Company, LLC; Frontier Florida LLC; ITS Telecommunications Systems, LLC d/b/a Blue Stream Fiber; Northeast Florida Telephone Company d/b/a NEFCOM; Quincy Telephone Company d/b/a TDS Telecom; Smart City Telecommunications LLC d/b/a Smart City Telecom; Windstream Communications, LLC; and Windstream Florida, LLC are eligible to receive federal high-cost support?
Recommendation: Yes. The Commission should certify to USAC that Bright House Networks Information Services (Florida), LLC; CenturyLink of Florida, Inc.; Consolidated Communications of Florida Company, LLC; Frontier Florida LLC; ITS Telecommunications Systems, LLC d/b/a Blue Stream Fiber; Northeast Florida Telephone Company d/b/a NEFCOM; Quincy Telephone Company d/b/a TDS Telecom; Smart City Telecommunications LLC d/b/a Smart City Telecom; Windstream Communications, LLC; and Windstream Florida, LLC are eligible to receive federal high-cost support.
Issue 2: Should this docket be closed?
Recommendation: Yes. This docket should be closed upon issuance of a Final Order.

ITEM NO.	CASE
5**PAA	**Docket No. 20240173-EI** – Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Debby, Helene and Milton, by Duke Energy Florida, LLC.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: AFD: Ford-Green, Gatlin, Vogel
ENG: Davis, Ellis, Ramos
GCL: Brownless

Issue 1: Should the incremental cost and capitalization approach (ICCA) found in Rule 25-6.0143, Florida Administrative Code, (F.A.C.), be used to determine the reasonable and prudent amounts to be included in the restoration costs?
Recommendation: Yes, the ICCA approach in Rule 25-6.0143, F.A.C., should be used to determine the reasonable and prudent amounts included in the storm restoration costs.
Issue 2: What is the reasonable and prudent amount of regular payroll expense to be included in the total storm restoration costs?
Recommendation: The reasonable and prudent amount of payroll expense to be included in the total storm restoration costs is $9.436 million.
Issue 3: What is the reasonable and prudent amount of overtime payroll expense to be included in the total storm restoration costs?
Recommendation: The reasonable and prudent amount of overtime payroll expense to be included in the total storm restoration costs is $29.485 million.
Issue 4: What is the reasonable and prudent amount of contractor costs, including vegetation and line clearing, to be included in the total storm restoration costs?
Recommendation: The reasonable and prudent amount of contractor costs to be included in total storm restoration costs is $832.366 million.
Issue 5: What is the reasonable and prudent amount of internal fleet costs to be included in the total storm related restoration costs?
Recommendation: The reasonable and prudent amount of internal fleet costs to be included in total storm restoration costs is $0.882 million.
Issue 6: What is the reasonable and prudent amount of employee expenses to be included in the total storm restoration costs?
Recommendation: The reasonable and prudent amount of employee expenses to be included in the total storm restoration costs is $51.537 million.
Issue 7: What is the reasonable and prudent amount of materials and supplies expense to be included in the total storm restoration costs?
Recommendation: The reasonable and prudent amount of materials and supplies expense to be included in total storm restoration costs is $43.616 million.

ITEM NO.	CASE
5**PAA	**Docket No. 20240173-EI** – Petition for limited proceeding for recovery of incremental storm restoration costs related to Hurricanes Debby, Helene and Milton, by Duke Energy Florida, LLC.

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Issue 8: What is the reasonable and prudent amount of other costs to be included in the total storm related restoration costs?
Recommendation: The reasonable and prudent amount of other costs to be included in the total storm related restoration costs is $25.296 million.
Issue 9: What is the reasonable and prudent total amount of costs to be included in the total storm related restoration costs?
Recommendation: The reasonable and prudent total amount of costs to be included in the total storm related restoration costs is $992.618 million.
Issue 10: What is the reasonable and prudent amount of storm-related costs that should be capitalized?
Recommendation: The reasonable and prudent amount of storm-related costs that should be capitalized is $61.180 million.
Issue 11: What is the reasonable and prudent amount of storm-related costs that should be ICCA non-incremental O&M adjustments?
Recommendation: The reasonable and prudent amount of storm-related costs that should be ICCA non-incremental O&M adjustments is $15.729 million.
Issue 12: What is the reasonable and prudent amount of retail recoverable storm costs?
Recommendation: The reasonable and prudent amount of retail recoverable storm costs is $914.795 million.
Issue 13: What is the amount that was recovered thorough the storm cost recovery surcharge?
Recommendation: The amount recovered through the storm cost recovery surcharge is $1.006 billion.
Issue 14: If applicable, how should any under-recovery or over-recovery be handled?
Recommendation: Any final under-recovery or over-recovery should be collected from or refunded to customers through the fuel clause, with interest applied at the 30-day commercial paper rate.
Issue 15: Should this docket be closed?
Recommendation: If no timely protest is received to the proposed agency action, a Consummating Order should be issued upon the expiration of the protest period, and this docket should be closed.

ITEM NO.	CASE
6	**Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

Critical Date(s): 11/24/26 (12-Month Effective Date)

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: ECO: Bethea, Bruce, Hudson, McClelland
AFD: Bardin, D. Buys, Cicchetti, Cohn, Higgins, Sewards, Vogel, York
ENG: P. Buys, King, Ramos, T. Thompson
GCL: Bloom, J. Crawford

(Post-Hearing Decision - Participation is Limited to Commissioners and Staff)
Issue 1: Is the overall quality of service provided by the Utility satisfactory, and, if not, what systems have quality of service issues and what action should be taken by the Commission?
Recommendation: Yes, staff recommends that CSWR-Florida's overall quality of service is satisfactory. However, the quality of service for the Sunshine and Sebring Ridge systems should be deemed marginal due to the operational and managerial deficiencies discussed in Issue 2. No adjustments are recommended.
Issue 2: Are the infrastructure and operating conditions of the Utility's water and wastewater systems in compliance with Florida Department of Environmental Protection?
Recommendation: Yes, in part. The Utility's water and wastewater treatment facilities are currently in compliance with DEP regulations, except for 14 of the 23 Sunshine water systems, as identified in Table 2-1 of staff's memorandum dated August 27, 2026, and the CFAT, North Peninsula, Rolling Oaks, Sebring Ridge, and Tymber Creek wastewater systems.
Issue 2A: Should CSWR-Florida's Motion to Supplement the Record with FDEP Compliance Letter Relating to the Ocala Heights Water System be granted?
Recommendation: No, the Motion should be denied.

ITEM NO. **CASE**

6 **Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

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Issue 3: What adjustments, if any, should be made to account for the audit adjustments related to rate base?

Recommendation: Adjustments should be made to rate base as described in staff's analysis and set forth in the table below.

Staff Recommended Audit Adjustments to Rate Base

Audit Finding	Rate Base	System	Water	Wastewater
1	Utility Plant in Service			
		Neighborhood	$3,450	$0
		North Peninsula	0	(1,036)
		Rolling Oaks	(266)	2,511
4	Contribution-in-Aid-of Construction (CIAC)			
		Rolling Oaks	(1,353)	(1,458)
4	Accumulated Amortization of CIAC			
		Aquarina	2,089	1,498
		BFF	0	78
		CFAT	0	(1)
		Neighborhood	576	$0
		Rolling Oaks	5,608	4,815
		Sebring Ridge	0	673
		Sunshine	(180)	0
		Sunshine P-QR	16	0
		Tradewinds	0	13
		Total	$9,940	$(12,907)

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Issue 4: Should any adjustments be made to test year plant-in-service balances?
Recommendation: Yes. The following tables summarize staff's recommended adjustments for water and wastewater Land and Land Rights and CWIP to UPIS, respectively, and are described in staff's analysis.

Land and Land Rights Adjustments

System	Water	Wastewater
Aquarina – Potable	(45,511)	($33,396)
Aquarina – Non-Potable	(2,989)	0
BFF	0	(33,172)
CFAT	(34,795)	(16,948)
Neighborhood	(38,628)	0
North Peninsula	0	(46,403)
Rolling Oaks	(2,434,059)	(2,685,084)
Sebring Ridge	0	(57,303)
Sunshine	(292,893)	0
Sunshine P-QR	(22,768)	0
TKCB	0	(47,552)
Tradewinds	(49,988)	(33,938)
Tymber Creek	(22,936)	(22,270)
Total	($2,944,567)	($2,976,066)

Adjustment from CWIP to UPIS

System	Water	Wastewater
Sunshine	$720,427	$0
Sunshine P-QR	372,650	0
Total	$1,093,077	$0

Issue 5: Should adjustments be made to the Utility's pro forma plant additions?
Approved Type 1 Stipulation: No adjustments should be made; the CSWR-Florida has no pro forma plant additions.
Issue 6: What are the appropriate plant retirements to be made in this docket?
Recommendation: As a result of audit staff's withdrawal of its finding regarding plant retirements and due to CSWR-Florida recording no plant retirements during the test year, staff recommends that no plant retirements should be recognized in this docket.

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Issue 7: Do any water systems have excessive unaccounted for water and, if so, what adjustments are necessary, if any?
Recommendation: Yes. Staff's calculations demonstrate the systems identified below have excessive unaccounted for water (EUW). As such, staff recommends adjustments be made to purchased power, chemicals, and purchased water.

System	Recommended EUW Adjustment
CFAT	17%
Neighborhood	26%
Rolling Oaks	28%
Sunshine Consolidated	26%
Sunshine – Ponderosa	25%
Sunshine – Quail Run	12%
Tradewinds	3%
Tymber Creek	23%

Staff's recommended adjustments to purchased power, and chemical expenses are shown in the table below.

System	Staff's Recommended Adjustment
CFAT	$1,509
Neighborhood	$3,715
Rolling Oaks	$78,135
Sunshine	$29,979
Sunshine P-QR	$2,385
Tradewinds	$710
Tymber Creek	$18,109

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Issue 8: Do any wastewater systems have excessive infiltration and/or inflow and, if so, what adjustments are necessary, if any?
Recommendation: No. Staff recommends that there is no excessive infiltration and inflow (I&I) for the Aquarina, TKCB, and Tradewinds wastewater systems. Staff was unable to calculate excessive I&I for the BFF, CFAT, North Peninsula, Rolling Oaks, Sebring Ridge, and Tymber Creek wastewater systems due to unknown pipe sizes within these systems. Therefore, no adjustments should be made for excessive I&I at this time. Further, staff recommends that CSWR-Florida submit, within 30 days of the Commission's Order, a plan detailing for each system with unknown pipe sizes, how and when it will complete the collection of the pipe size data to comply with Rule 25-30.125, F.A.C. Upon receipt of this information, staff will evaluate whether further proceedings may be advisable to address the information provided.
Issue 9: What are the appropriate used and useful percentages for the water treatment and related facilities of each water system?
Recommendation: The water treatment and related facilities for each water system are 100 percent used and useful (U&U), except for CFAT, which is 65 percent U&U.
The appropriate fall-out adjustments are shown in the table below.

System	Rate Base	Depreciation Expense (Net)	TOTI
CFAT	($8,199)	($684)	($51)

Issue 10: What are the appropriate used and useful percentages for the water storage and related facilities of each water system?
Recommendation: The water storage and related facilities for each CSWR-Florida system should be considered 100 percent U&U, with the exception of Aquarina and CFAT, which staff recommends should be considered 61 percent and 86 percent U&U, respectively.
The appropriate fall-out adjustments are shown in the table below.

System	Rate Base	Depreciation Expense (Net)	TOTI
Aquarina	($6,463)	($191)	($98)
CFAT	($14,829)	($914)	($92)
Total	($21,292)	($1,105)	($190)

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Issue 11: What are the appropriate used and useful percentages for the water distribution and related facilities of each water system?
Recommendation: Staff recommends the water distribution and related facilities for each system are 100 percent U&U, except for Aquarina and Rolling Oaks, which should be considered 81 percent and 93 percent U&U, respectively.

The appropriate fall-out adjustments are shown in the table below.

System	Rate Base	Depreciation Expense (Net)	TOTI
Aquarina	($36,734)	($1,459)	($554)
Rolling Oaks	($19,973)	($2,445)	($224)
Total	($56,707)	($3,904)	($778)

Issue 12: What are the appropriate used and useful percentages for the wastewater treatment and related facilities of each wastewater system?
Recommendation: Staff recommends the following U&U percentages for the wastewater treatment and related facilities:

System	U&U
Aquarina	56%
CFAT	39%
North Peninsula	100%
Rolling Oaks	55%
Sebring Ridge	81%
TKCB	100%
Tymber Creek	100%

The appropriate fall-out adjustments are shown in the table below.

System	Rate Base	Depreciation Expense (Net)	TOTI
Aquarina	($28,969)	($1,808)	($516)
CFAT	($18,785)	($1,605)	($86)
Rolling Oaks	($116,899)	($7,214)	($1,523)
Sebring Ridge	($15,227)	($1,128)	$0
Total	($179,880)	($11,755)	($2,125)

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Issue 13: What are the appropriate used and useful percentages for the collection lines and related facilities of each wastewater system?
Recommendation: Staff recommends that the wastewater collection lines and related facilities for each wastewater system are 100 percent U&U, with the exception of Rolling Oaks and Sebring Ridge, which should be 74 percent and 79 percent U&U, respectively. The appropriate fall-out adjustments are shown in the table below.

System	Rate Base	Depreciation Expense (Net)	TOTI
Rolling Oaks	($189,333)	($19,592)	($2,467)
Sebring Ridge	($89,846)	($3,957)	$0
Total	($279,179)	($23,549)	$2,467)

Issue 14: Should any adjustments be made to test year accumulated depreciation?
Recommendation: Yes. Staff recommends accumulated depreciation adjustments as reflected in the following table in staff's analysis for water and wastewater, respectively.

Accumulated Depreciation Adjustments

System	Water	Wastewater
Aquarina – Potable	($173)	($195)
Aquarina – Non-Potable	(35)	0
BFF	0	117
CFAT	(40)	(200)
Neighborhood	31	0
North Peninsula	0	(270)
Rolling Oaks	(342)	(458)
Sebring Ridge	0	(141)
Sunshine	12,166	0
Sunshine P-QR	9,457	0
TKCB	0	(47)
Tradewinds	(39)	(185)
Tymber Creek	(30)	(31)
Total	$20,995	($1,410)

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Issue 15: Should any adjustments be made to test year CIAC balances?
Approved Type 2 Stipulation: Yes. CSWR-Florida accepts Staff's Revised Audit Finding 4 (Contributions-in-Aid-of-Construction CIAC and CIAC Amortization) related to CIAC balances.
Issue 16: Should any adjustments be made to test year accumulated amortization of CIAC?
Approved Type 2 Stipulation: While Staff did not recommend any adjustments to amortization of CIAC, a minor adjustment may be warranted because of Staff's Revised Audit Finding 4 (Contribution-in-Aid-of- Construction CIAC and CIAC Amortization) reducing the CIAC balances.
Issue 17: Should any adjustments be made to the acquisition adjustments included in the test year?
Recommendation: Yes. The Commission's decision on acquisition adjustments for Aquarina, North Peninsula, and Sunshine Utilities systems, as addressed in Docket Nos. 20250043-WS, 20250038-WS, and 20250047-WS, respectively, will not be final before the Commission makes a decision in the instant docket. Therefore, the amounts included in the Utility's request should be removed. Rate base should be reduced by the amounts shown below.

Acquisition Adjustments to be Removed

System	Water	Wastewater
Aquarina - NP	$863,567	$0
Aquarina	1,145,736	306,986
North Peninsula	0	1,196,741
Sunshine – P-QR	403,712	0
Sunshine - Unified	5,457,165	0
Consolidated	$7,870,180	$1,503,727

Issue 18: What is the appropriate working capital allowance?
Recommendation: The appropriate working capital allowance is $153,853 for water and $0 for wastewater.
Issue 19: What are the appropriate rate bases for the January 31, 2025 test year?
Recommendation: Consistent with other recommended adjustments, the appropriate rate base is $6,260,200 for water and $3,044,888 for wastewater.

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Issue 20: What amount of accumulated deferred taxes should be approved for inclusion in the capital structure for the test year?
Approved Type 1 Stipulation: None; CSWR-Florida has no accumulated deferred taxes.
Issue 21: What amount and cost rate for customer deposits should be approved for inclusion in the capital structure for the test year?
Approved Type 1 Stipulation: None; CSWR-Florida has no customer deposits.
Issue 22: What amount and cost rate for short-term debt should be approved for inclusion in the capital structure for the test year?
Approved Type 2 Stipulation: The Company agrees to Staff's Audit Finding 8 (Capital Structure) which reclassifies a related-party credit balance as short-term debt. The Company also agrees to Staff's attendant short-term debt rate of 8.50% as reflected in Audit Finding 8.
Issue 23: What amount and cost rate for long-term debt should be approved for inclusion in the capital structure for the test year?
Approved Type 1 Stipulation: None; CSWR-Florida has no long-term debt.
Issue 24: What equity ratio should be approved for use in the capital structure for ratemaking purposes for the test year?
Approved Type 2 Stipulation: An equity ratio of 98.68 percent on a consolidated basis should be approved for ratemaking purposes for the test year.
Issue 25: What return on equity (ROE) should be approved for use in establishing the Utility's revenue requirement for the test year?
Recommendation: A ROE of 8.52 percent should be approved for use in establishing CSWR-Florida's revenue requirement for the test year.
Issue 26: What capital structure and weighted average cost of capital should be approved for use in establishing the Utility's revenue requirement for the test year?
Recommendation: Based on the capital components, amounts, and cost rates associated with the capital structure for the 13-month average test year ended January 1, 2025, as recommended in Issues 20 through 25, the capital structure and weighted average cost of capital (WACC) that should be approved for setting rates in this proceeding comprises a common equity ratio of 98.68 percent and a short-term debt ratio of 1.32 percent, yielding a WACC of 8.52 percent as reflected in Schedule No. 2 of staff's memorandum dated August 27, 2026.

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Issue 27: What are the appropriate test year revenues?
Recommendation: The appropriate test year revenues for CSWR-Florida, on a consolidated basis, are $3,877,718 for the water system and $3,391,875 for the wastewater system. Staff recommends that the Utility's adjusted test year revenues be increased by $92,161 for water and decreased by $82,611 for wastewater. Staff also recommends that the Commission direct staff to investigate the duplication of the late payment charge for water and wastewater for the Aquarina and Rolling Oaks systems, to assess whether further action may be appropriate to address the issue.
Issue 28: What adjustments, if any, should be made to account for the audit adjustments related to net operating income?
Recommendation: Staff recommends the net operating income audit adjustments be incorporated into staff's additional recommended changes found in Issues 32, 33, and 34.
Issue 29: What is the appropriate amount of rate case expense?
Recommendation: The appropriate amount of rate case expense is $108,748. This expense should be amortized over four years for an annual expense of $16,908 for water and $10,279 for wastewater. Based on the Utility's original filing, the annual amortization of rate case expense should be increased by $16,908 for water and $10,279 for wastewater. The specific system adjustments are reflected on the respective 3-C schedules in staff's memorandum dated August 27, 2026..
Issue 30: Should any adjustment be made to the Utility's proposed pro forma expenses?
Recommendation: Yes. The Utility's adjustments to increase pro forma O&M expense, along with the annualization of Tymber Creek expense, result in a total increase for water of $51,054 (– $13,074 –$20,241 + $84,369) and an increase to wastewater of $103,956 ($98,781 – $45,576 + $50,751). Staff recommends no additional adjustments to the filing.
Issue 31: Should any adjustment be made to the Utility's proposed management expenses?
Recommendation: No. Staff recommends that no additional adjustments be made to the adjustment amounts proposed by CSWR-Florida to decrease the management fees of $276,674 for water and $168,212 for wastewater.
Issue 32: Should any further adjustments be made to the Utility's test year O&M expenses?
Recommendation: Yes. The Utility included a miscalculation in North Peninsula's O&M expenses, staff recommends reducing O&M expenses by $16,509 for this error. Based on the adjustments in the prior issues and the adjustment to North Peninsula's miscalculation, test year O&M expense should be reduced by $119,919 for water and $1,651 for wastewater.

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<u>Issue 32A:</u> Should any adjustment be made to industry association dues?
Recommendation: Yes. Contractual Services – Management Fees should be reduced by $3,495 for water, and by $2,111 for wastewater, to reflect a removal of the portion of AWWA and NAWC industry association dues attributed to lobbying. The adjustments by system are listed in the tables below.

Recommended Adjustment to Industry Association Dues – Water

System	Amount
Aquarina – Water	($125)
BFF	(32)
Neighborhood	(126)
CFAT – Water	(67)
Sunshine – P-QR	(81)
Sunshine	(1,089)
Rolling Oaks – Water	(1,770)
Tradewinds – Water	(154)
Tymber Creek – Water	(83)
Consolidated – Water	<u>($3,495)</u>

Recommended Adjustment to Industry Association Dues – Wastewater

System	Amount
Aquarina – Wastewater	($97)
BFF	(32)
North Peninsula	(173)
CFAT – Wastewater	(68)
Sebring	(81)
TKCB	(79)
Rolling Oaks – Wastewater	(1,389)
Tradewinds – Wastewater	(109)
Tymber Creek – Wastewater	(81)
Consolidated – Wastewater	<u>($2,111)</u>

<u>Issue 33:</u> Should any adjustments be made to test year taxes other than income (TOTI)?
Recommendation: Yes. TOTI should be decreased by $130,841 for water and $5,788 for wastewater.

ITEM NO.	CASE
6	**Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

(Continued from previous page)

Issue 34: Should any adjustments be made to test year depreciation expense?
Recommendation: Yes. Staff recommends the depreciation expense adjustments for water and wastewater as reflected in staff's analysis in the following table.

Depreciation Expense Adjustments

System	Water	Wastewater
Aquarina – Potable	($4,147)	($3,795)
Aquarina – Non-Potable	(131)	0
BFF	0	(289)
CFAT	(2,575)	(1,867)
Neighborhood	(707)	0
North Peninsula	0	(402)
Rolling Oaks	(9,287)	(32,727)
Sebring Ridge	0	(6,040)
Sunshine	16,271	0
Sunshine P-QR	9,281	0
TKCB	0	304
Tradewinds	(97)	(408)
Tymber Creek	(88)	(349)
Total	$8,520	($45,573)

Issue 35: Should any adjustments be made to test year amortization of CIAC expense?
Approved Type 2 Stipulation: While Staff did not recommend any adjustments to amortization of CIAC expense, some minor adjustment may be warranted because of Staff's revised Audit Finding (with which CSWR-Florida agrees) reducing the CIAC balance.
Issue 36: Should any adjustments be made to the acquisition adjustment amortization expense included in the test year?
Recommendation: No. Based on the exclusion of the acquisition adjustments and no amortization expense requested in the MFRs, staff recommends no adjustment to acquisition adjustment amortization expense.
Issue 37: Should net operating losses (NOL) be used to lower income tax expense?
Recommendation: No. Income tax expense should be calculated on a stand-alone basis which ensures rates are based on the going-forward cost of service of the regulated operations of the Company. Calculating income tax expense on a stand-alone basis ensures income tax expense is based on the regulated revenues, expenses, and profits determined by the Commission.

ITEM NO.	CASE
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Issue 38: What is the appropriate amount of test year income taxes?
Recommendation: The appropriate amount of test year income taxes is $178,782 for water and $86,957 for wastewater.
Issue 39: What are the appropriate revenue requirements for the January 31, 2025 test year?
Recommendation: The appropriate revenue requirements, on a consolidated basis, are $5,573,595 for water and $3,163,585 for wastewater.
Issue 40: What, if any, limits should be imposed on subsidy values that could result if stand-alone rates are converted to consolidated rate structure for the water and wastewater systems?
Recommendation: Staff recommends a water subsidy limit of $16.01 at 6,000 gallons, and a wastewater subsidy limit of $31.13 at a 10,000 gallon wastewater cap.
Issue 41: Which water systems, if any, should be consolidated into a single rate structure?
Recommendation: Staff recommends all water systems be consolidated into a single tariff rate structure.
Issue 42: What are the appropriate rate structures and rates for the water systems?
Recommendation: The recommended rate structure and monthly water rates are shown on Schedule No. 4-A of staff's memorandum dated August 27, 2026. The Utility should file revised tariff sheets and proposed customer notices 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 notices and the notices have 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.
Issue 43: Which wastewater systems, if any, should be consolidated into a single rate structure?
Recommendation: Staff recommends all wastewater systems should be consolidated into a single tariff rate structure.

ITEM NO.	CASE

6 **Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

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Issue 44: What are the appropriate rate structures and rates for the wastewater systems?
Recommendation: The recommended rate structure and monthly wastewater rates are shown on Schedule 4-B of staff's memorandum dated August 27, 2026, which denies CSWR-Florida's proposed consolidated flat rate structure. 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 45: What are the appropriate miscellaneous service charges?
Recommendation: Staff recommends the miscellaneous service charges shown in Table 45-1 of staff's memorandum dated August 27, 2026 should be approved for all CSWR-Florida systems. The Utility should assess only a single charge for each of the miscellaneous service charges for systems with both water and wastewater service pursuant to Rule 25-30.460(1), F.A.C. The Utility should be required to file a proposed customer notice and tariff to reflect the Commission-approved charges. The approved charges should be effective 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.
Issue 46: What are the appropriate service availability charges?
Recommendation: The appropriate service availability charges for the distribution and collection lines for each respective system are contained on Table 46-1 of staff's memorandum dated August 27, 2026. The customer connection charge should be at actual cost. The meter installation charge should be $378 for the residential 5/8 inch x 3/4 inch meter size and actual cost for all other residential and general service meter sizes. For systems with existing plant capacity charges, the charges should remain unchanged. The Utility should provide notice of the approved service availability charges to potential customers who have requested service within the 12 calendar months prior to the month the application was filed and up until the Commission's order issues.

ITEM NO.	**CASE**
6	**Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

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Issue 47: Should any portion of the interim revenue increases granted be refunded?
Recommendation: Yes. The appropriate refund amounts should be calculated by using the same data used to establish final rates, excluding rate case expense and other items not in effect during the interim period. The revised revenue requirements for the interim collection period should be compared to the amount of interim revenues granted. Based on these calculations, staff recommends interim refunds of $455,055 and $418,192 for the water and wastewater systems, respectively. The refunds should be made on a per-system basis as shown in Table 47-1 of staff's memorandum dated August 27, 2026. The refunds should be made with interest in accordance with Rule 25-30.360(4), F.A.C. The Utility should be required to submit proper refund reports pursuant to Rule 25-30.360(7), F.A.C. The Utility should treat any unclaimed refunds as CIAC pursuant to Rule 25-30.360(8), F.A.C. Once the appropriate amounts of interim revenues are refunded and the refund amounts are verified by staff, the corporate undertaking should be released.
Issue 48: What is the appropriate amount by which rates should be reduced after the established effective date to reflect the removal of the amortized rate case expense?
Recommendation: CSWR-Florida's water and wastewater rates should be reduced as shown on Schedule Nos. 4-A and 4-B of staff's memorandum dated August 27, 2026, respectively. This is to remove rate case expense, grossed up for RAFs, which is being amortized over a four-year period and will result in a reduction of $18,345 for water, $311 for Aquarina non-potable water, and $10,742 for wastewater. The decrease in rates should become effective immediately following the expiration of the four-year rate case expense recovery period pursuant to Section 367.081(8), F.S. CSWR-Florida should be required to file revised tariff sheets no later than one month prior to the actual date of the required rate reduction. The Utility should also be required to file a proposed customer notice of the lower rates and the reason for the reduction. If CSWR-Florida files 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.

ITEM NO.	CASE
6	**Docket No. 20250052-WS** – Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company, LLC.

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Issue 49: Should the Utility be required to notify, within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) associated with the Commission approved adjustments?
Approved Type 1 Stipulation: Yes, CSWR-Florida should be required to notify, within 90 days of an effective order finalizing this docket, that it has adjusted its books for all the applicable National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA) associated with the Commission approved adjustments.
Issue 50: Are the resulting rates affordable within the meaning of just, reasonable, compensatory, and not unfairly discriminatory, pursuant to Sections 367.081 and 367.121 Florida Statutes?
Recommendation: The Commission has broad discretion to carry out its legislative mandate of ensuring rates are just, reasonable, compensatory, and not unfairly discriminatory. However, there exists no statutory authority to infer a specific definition of affordability absent express legislative authorization. To the extent the Commission can consider the "affordability" of customer bills, it must do so within the context of its governing statutes in Chapter 367, F.S.
Issue 51: Should this docket be closed?
Recommendation: No. This docket should remain open for staff's verification that the Utility has filed the revised tariff sheets, customer notices have been filed, and that the Utility has notified the Commission in writing that the adjustments set forth have been made. Once these actions are complete, this docket should be closed administratively.

ITEM NO.	**CASE**
7**PAA	**Docket No. 20250038-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: AFD: Cohn, D. Buys, Cicchetti, D'Sa, Higgins, Souchik, Worrall
ENG: P. Buys, King, Ramos, T. Thompson
GCL: Bloom, J. Crawford

Issue 1: Does North Peninsula meet the definition of a non-viable utility as defined in Rule 25-30.0371(1)(e), F.A.C.?
Recommendation: Yes. North Peninsula meets the definition of a non-viable utility. If the Commission finds that the Utility is not non-viable, Issues 2 through 5 should be considered moot.
Issue 2: Was the purchase of North Peninsula Utilities Corporation made as part of an arms-length transaction?
Recommendation: The Purchase and Sale Agreement between CSWR-Florida and North Peninsula appears to be an arms-length transaction because it involved two independent unrelated corporate entities with no shared ownership or affiliation. However, staff believes the Commission has discretion to find otherwise if the information provided, or lack thereof, demonstrates there were external factors that affected the purchase price paid by CSWR-Florida to the detriment of its customers.
Issue 3: Will the customers of North Peninsula benefit from the acquisition through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources?
Recommendation: Yes. Staff believes the customers of North Peninsula will benefit from the acquisition by CSWR-Florida through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the provision of professional and experienced managerial, financial, technical, and operational resources.
Issue 4: What is the appropriate amount, if any, of the positive acquisition adjustment?
Recommendation: Staff recommends the Commission approve an acquisition adjustment of $85,117 related to the purchase of North Peninsula by CSWR-Florida. Further, staff recommends the Commission exercise its existing authority under Rule 25-30.0371(6), F.A.C., to revisit the North Peninsula acquisition adjustment if it finds that customer benefits did not materialize or subsequently improve within 5 years of the order granting the adjustment.

ITEM NO.	CASE
7**PAA	**Docket No. 20250038-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

(Continued from previous page)

Issue 5: What is the appropriate amortization period for any positive acquisition adjustment?
Recommendation: Staff recommends that the amortization period for the positive acquisition adjustment should be 30 years. This period should begin on the date of issuance of the order approving the acquisition adjustment.
Issue 6: 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.

ITEM NO.	**CASE**
8**PAA	**Docket No. 20250043-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: AFD: Cohn, D. Buys, Cicchetti, D'Sa, Higgins, Souchik, Worrall
ENG: P. Buys, Ramos, T. Thompson
GCL: Bloom, J. Crawford

Issue 1: Does Aquarina meet the definition of a non-viable utility as defined in Rule 25-30.0371(1)(e), F.A.C.?
Recommendation: No. Aquarina does not meet the definition of a non-viable utility. If the Commission finds that the Utility is not non-viable, Issues 2 through 5 should be considered moot.
Issue 2: Was the purchase of Aquarina made as part of an arms-length transaction?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Aquarina is a non-viable utility, staff recommends the Purchase and Sale Agreement between CSWR-Florida and Aquarina appears to be an arms-length transaction because it involved two independent unrelated corporate entities with no shared ownership or affiliation. However, staff believes the Commission has discretion to find otherwise if the available information, or lack thereof, demonstrates there were external factors that affected the purchase price paid by CSWR-Florida to the detriment of its customers.
Issue 3: Will the customers of Aquarina benefit from the acquisition through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Aquarina is a non-viable utility, staff's answer is yes. Staff believes the customers of Aquarina will benefit from the acquisition by CSWR-Florida through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the professional and the Utility's provision of experienced managerial, financial, technical, and operational resources.

ITEM NO.	CASE
8**PAA	**Docket No. 20250043-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

(Continued from previous page)

Issue 4: What is the appropriate amount, if any, of the positive acquisition adjustment?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Aquarina is a non-viable utility, staff recommends the Commission approve an acquisition adjustment of $133,422 related to the purchase of Aquarina by CSWR-Florida. Further, staff recommends the Commission exercise its existing authority under Rule 25-30.0371(6), F.A.C., to revisit the Aquarina acquisition adjustment if it finds that customer benefits did not materialize or subsequently improve within 5 years of the order granting the adjustment.
Issue 5: What is the appropriate amortization period for any positive acquisition adjustment?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Aquarina is a non-viable utility, staff recommends that the amortization period for the positive acquisition adjustment should be 30 years. This period should begin on the date of issuance of the order approving the acquisition adjustment.
Issue 6: 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.

ITEM NO.	CASE
9**PAA	**Docket No. 20250047-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: AFD: Cohn, D. Buys, Cicchetti, D'Sa, Higgins, Souchik, Worrall
ENG: Lewis, Ramos, T. Thompson
GCL: Bloom, J. Crawford

Issue 1: Does Sunshine meet the definition of a non-viable utility as defined in Rule 25-30.0371(1)(e), F.A.C.?
Recommendation: No. Sunshine does not meet the definition of a non-viable utility. If the Commission finds that the utility is not non-viable, Issues 2 through 5 should be considered moot.
Issue 2: Was the purchase of Sunshine made as part of an arms-length transaction?
Recommendation: If the Commission approves staff’s recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff’s recommendation in Issue 1 and determines Sunshine is a non-viable utility, staff recommends the Purchase and Sale Agreement between CSWR-Florida and Sunshine appears to be an arms-length transaction because it involved two independent unrelated corporate entities with no shared ownership or affiliation. However, staff believes the Commission has discretion to find otherwise if the available information, or lack thereof, demonstrates there were external factors that affected the purchase price paid by CSWR-Florida to the detriment of its customers.
Issue 3: Will the customers of Sunshine benefit from the acquisition through anticipated improvements in quality of service, regulatory compliance, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources?
Recommendation: If the Commission approves staff’s recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff’s recommendation in Issue 1 and determines Sunshine is a non-viable utility, staff’s answer is yes, in part. Staff recommends that the customers of Sunshine will benefit from the acquisition through anticipated improvements in quality of service, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources, but not through anticipated improvements in regulatory compliance.

ITEM NO.	CASE
9**PAA	**Docket No. 20250047-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

(Continued from previous page)

Issue 4: What is the appropriate amount, if any, of the positive acquisition adjustment?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Sunshine is a non-viable utility, staff recommends the Commission approve an acquisition adjustment of $480,917 related to the purchase of Sunshine by CSWR-Florida. Further, staff recommends the Commission exercise its existing authority under Rule 25-30.0371(6), F.A.C., to revisit the Sunshine acquisition adjustment if it finds that customer benefits did not materialize or subsequently improve within 5 years of the order granting the adjustment.
Issue 5: What is the appropriate amortization period for any positive acquisition adjustment?
Recommendation: If the Commission approves staff's recommendation in Issue 1, this Issue is moot. If the Commission disagrees with staff's recommendation in Issue 1 and determines Sunshine is a non-viable utility, staff recommends that the amortization period for the positive acquisition adjustment should be 30 years. This period should begin on the date of issuance of the order approving the acquisition adjustment.
Issue 6: 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.

ITEM NO.	CASE

10**PAA

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

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Ortega

Staff: AFD: Cohn, D. Buys, Cicchetti, DSa, Higgins, Souchik, Worrall
ENG: Ramirez-Abundez, Ramos, T. Thompson
GCL: Bloom, J. Crawford

Issue 1: Does Neighborhood meet the definition of a non-viable utility as defined in Rule 25-30.0371(1)(e), F.A.C.?
Recommendation: Yes. Neighborhood meets the definition of a non-viable utility. If the Commission finds that the utility is not non-viable, Issues 2 through 5 should be considered moot.
Issue 2: Was the purchase of Neighborhood made as part of an arms-length transaction?
Recommendation: The Purchase and Sale Agreement between CSWR-Florida and Neighborhood appears to be an arms-length transaction because it involved two independent unrelated corporate entities with no shared ownership or affiliation. However, staff believes the Commission has discretion to find otherwise if the information provided, or lack thereof, demonstrates there were external factors that affected the purchase price paid by CSWR-Florida to the detriment of its customers.
Issue 3: Will the customers of Neighborhood benefit from the acquisition through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources?
Recommendation: Yes. Staff believes the customers of Neighborhood will benefit from the acquisition by CSWR-Florida through experienced and anticipated improvements in quality of service, regulatory compliance, the ability to attract capital, and the provision of professional and experienced managerial, financial, technical, and operational resources.
Issue 4: What is the appropriate amount, if any, of the positive acquisition adjustment?
Recommendation: Staff recommends the Commission approve an acquisition adjustment of $52,222 related to the purchase of Neighborhood by CSWR-Florida. Further, staff recommends the Commission exercise its existing authority under Rule 25-30.0371(6), F.A.C., to revisit the Neighborhood acquisition adjustment if it finds that customer benefits did not materialize or subsequently improve within 5 years of the order granting the adjustment.

ITEM NO.	CASE
10**PAA	**Docket No. 20250130-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC.

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Issue 5: What is the appropriate amortization period for any positive acquisition adjustment?
Recommendation: Staff recommends that the amortization period for the positive acquisition adjustment should be 30 years. This period should begin on the date of issuance of the order approving the acquisition adjustment.
Issue 6: 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.

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

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Clark

Staff: AFD: Cohn, D. Buys, Cicchetti, DSa, Higgins, Souchik, Worrall
ENG: Ramirez-Abundez, Ramos, T. Thompson
GCL: Bloom, J. Crawford

Issue 1: Does Rolling Oaks meet the definition of a non-viable utility as defined in Rule 25-30.0371(1)(e), F.A.C.?
Recommendation: Yes. Rolling Oaks meets the definition of a non-viable utility. If the Commission finds that the Utility is not non-viable, Issues 2 through 5 should be considered moot.
Issue 2: Was the purchase of Rolling Oaks made as part of an arms-length transaction?
Recommendation: The Purchase and Sale Agreement between CSWR-Florida and Rolling Oaks appears to be an arms-length transaction because it involved two independent unrelated corporate entities with no shared ownership or affiliation. However, staff believes the Commission has discretion to find otherwise if the information provided, or lack thereof, demonstrates there were external factors that affected the purchase price paid by CSWR-Florida to the detriment of its customers.
Issue 3: Will the customers of Rolling Oaks benefit from the acquisition through anticipated improvements in quality of service, regulatory compliance, cost efficiencies, cost of providing service, the ability to attract capital, and the professional and experienced managerial, financial, technical, and operational resources?
Recommendation: Yes. Staff believes the customers of Rolling Oaks will benefit from the acquisition by CSWR-Florida through experienced and anticipated improvements in quality of service, regulatory compliance, the ability to attract capital, and the provision of professional and experienced managerial, financial, technical, and operational resources.
Issue 4: What is the appropriate amount, if any, of the positive acquisition adjustment?
Recommendation: Staff recommends the Commission approve an acquisition adjustment of $144,992 related to the purchase of Rolling Oaks by CSWR-Florida. Further, staff recommends the Commission exercise its existing authority under Rule 25-30.0371(6), F.A.C., to revisit the Rolling Oaks acquisition adjustment if it finds that customer benefits did not materialize or subsequently improve within 5 years of the order granting the adjustment.

ITEM NO.	CASE
11**PAA	**Docket No. 20250136-WS** – Petition for an acquisition adjustment for a non-viable utility, by CSWR-Florida Utility Operating Company, LLC. (Continued from previous page) **Issue 5:** What is the appropriate amortization period for any positive acquisition adjustment? **Recommendation:** Staff recommends that the amortization period for the positive acquisition adjustment should be 30 years. This period should begin on the date of issuance of the order approving the acquisition adjustment. **Issue 6:** 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.

ITEM NO.	**CASE**
12**PAA	**Docket No. 20260063-EG** – Joint petition for approval of updates to residential conservation programs, by Florida Public Utilities Company and Florida City Gas.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: Administrative

Staff: ENG: Sanchez, Ellis, Ramos, Willis
GCL: Sparks

<u>Issue 1:</u> Should the Companies' proposed modifications to existing residential gas conservation programs and its proposed addition of a new conservation program be approved?
Recommendation: Yes. Staff recommends that the Companies' residential program modifications be approved as they further the goals of FEECA. The administrative changes to the residential survey program Efficiency First and the addition of the low-income program Efficiency for All will educate customers and provide resources to improve energy efficiency, while the rebates for the residential appliance programs will encourage direct efficiency measures.
<u>Issue 2:</u> Should this docket be closed?
Recommendation: Yes. 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 NO.	CASE
13**PAA	**Docket No. 20260099-WS** – Application for original certificate of authorization for water and wastewater service in Volusia County, by Avalon Park Utilities LLC.

Critical Date(s): 9/29/26 - (90-Day Statutory Deadline to Address Rule Waiver)

Commissioners Assigned: All Commissioners
Prehearing Officer: Ortega

Staff: ENG: Ellis, King, Ramos
AFD: Fisher, Sewards, Vogel
ECO: Bethea, Bruce
GCL: Brownless

Issue 1: Should Avalon Park Utilities LLC's Motion for Temporary Rule Waiver be granted?
Recommendation: Avalon's Motion for Temporary Rule Waiver should be granted in part and denied in part. Avalon's request for temporarily waiving compliance with Rule 25-30.033(1)(j)2 and Rules 25-30.033(1)(m) through (1)(o), F.A.C., should be denied. Avalon's request for temporary waiver of Rules 25-30.033(1)(p) and 25-30.033(1)(q), F.A.C, should be granted.
Issue 2: Should this docket be closed?
Recommendation: No. This docket should remain open pending resolution of whether water and wastewater certificates of service should be granted and the setting of initial rates and charges.

ITEM NO.	CASE
14**PAA	**Docket No. 20260088-GU** – Petition for approval of firm service agreement with Peoples Gas System, Inc. in Lee and Collier Counties, by SeaCoast Gas Transmission, LLC.

Critical Date(s): None

Commissioners Assigned: All Commissioners
Prehearing Officer: La Rosa

Staff: ECO: Kelley, Nguyen
ENG: Davis
GCL: Brownless

Issue 1: Should the Commission approve the proposed Firm Service Agreement dated June 5, 2026, between SeaCoast and Peoples?
Recommendation: Yes, the Commission should approve the proposed firm service agreement between SeaCoast and Peoples, dated June 5, 2026. Based on the petition and the responses to staff's data requests, SeaCoast has supported the importance of the need for pipeline extensions to serve customers in Lee and Collier Counties. Staff believes that the proposed Agreement is cost-effective, reasonable, meets the requirements of Section 368.105, F.S., and benefits Peoples' customers.
Issue 2: Should this docket be closed?
Recommendation: If no protest is filed by a person whose substantial interests are affected within 21 days of the issuance of the Order, this docket should be closed upon the issuance of a Consummating Order.

ITEM NO.	CASE
15**	**Docket No. 20260101-GU** – Petition for approval of 2027 subsequent year adjustment, by Peoples Gas System, Inc.

Critical Date(s): 3/1/26 (8-Month Effective Date)

Commissioners Assigned: All Commissioners
Prehearing Officer: Administrative

Staff: ECO: Nguyen, Hampson
GCL: M. Thompson

Issue 1: Should the Commission approve Peoples' proposed rates and associated tariffs to implement its 2027 subsequent year adjustment?
Recommendation: Yes. The Commission should approve Peoples' proposed rates and associated tariffs to implement its 2027 SYA, effective with the first billing cycle of January 2027. The rates and associated tariffs are consistent with the Commission's prior decision in the Rate Case Order. The rates have been calculated to recover a 2027 SYA annual revenue increase of $25 million, as previously approved by the Commission and as presented in Attachment Three of Peoples' petition. The revised tariffs implementing the 2027 SYA are included as Attachment A of staff's memorandum dated August 27, 2026.
Issue 2: Should this docket be closed?
Recommendation: Yes. If a protest is filed within 21 days of the issuance of the Order by a person whose substantial interests are affected, the tariff should remain in effect, with any incremental 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.

ITEM NO.	CASE
16	**Docket No. 20260020-EI** – Petition for determination of need for Andytown-Oasis transmission lines project in Broward and Miami-Dade Counties, by Florida Power & Light Company.

Critical Date(s): None

Commissioners Assigned: Clark, Payne, Ortega
Prehearing Officer: Payne

Staff: GCL: Marquez, Stiller
ENG: Davis, Willis, Ellis, Ramos, King

(Motion for Reconsideration - Oral Argument Requested - Participation is at the Discretion of the Commission)
Issue 1: Should EDF's Request for Oral Argument be granted?
Recommendation: No. Staff believes that the information in the Motion for Reconsideration is sufficient for the Commission to make an informed decision, and that the movant has not demonstrated with particularity a reason why oral argument would assist the Commission in understanding and evaluating the issues to be decided. However, if the Commission chooses to grant the Request for Oral Argument, then staff believes 5 minutes per side would be sufficient.
Issue 2: Should EDF's Motion for Reconsideration be granted?
Recommendation: No. EDF's Motion for Reconsideration should be denied.
Issue 3: Should this docket be closed?
Recommendation: No. Staff recommends that this docket should remain open while the appeal filed by EDF is processed by the Florida Supreme Court.