

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-**

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**DATE:** March 16, 2026

**TO:** All Parties of Record & Interested Persons

**FROM:** Daniel Dose, Senior Attorney, Office of the General Counsel *DD*

**RE:** 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.

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Please note that an informal meeting between Commission staff and interested persons to the above-captioned docket has been scheduled for the following time and place:

Wednesday, April 1, 2026, at 10:00 a.m.  
Gerald L. Gunter Building, Room 105  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850

The purpose of the meeting is to discuss the issues in the above-referenced docket. A preliminary list of issues is attached. Attendance is not required; however, all parties are encouraged to attend. Interested persons may participate telephonically in this meeting by dialing **888-585-9008**, Conference No. **617-088-868 then #**. If you have any questions about the meeting, please call Daniel Dose at (850) 413-6846.

If settlement of the case or a named storm or other disaster requires cancellation of the meeting, Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation will also be provided on the Commission's website (<http://www.floridapsc.com>) under the Hot Topics link found on the home page. Cancellation can also be confirmed by emailing me at [ddose@psc.state.fl.us](mailto:ddose@psc.state.fl.us).

DD/ds

cc: Office of Commission Clerk

**LIST OF ISSUES  
FOR DOCKET NO. 20250052-WS**

**Quality of Service**

**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?

**Issue 2:** Are the infrastructure and operating conditions of the Utility's water and wastewater systems in compliance with Florida Department of Environmental Protection regulations?

**Rate Base**

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

**Issue 4:** Should any adjustments be made to test year plant-in service balances?

**Issue 5:** Should any adjustments be made to the Utility's pro forma plant additions?

**Issue 6:** What are the appropriate plant retirements to be made in this docket?

**Issue 7:** Do any water systems have excessive unaccounted for water and, if so, what adjustments are necessary, if any?

**Issue 8:** Do any wastewater systems have excessive infiltration and/or inflow and, if so, what adjustments are necessary, if any?

**Issue 9:** What are the appropriate used and useful percentages for the water treatment and related facilities of each water system?

**Issue 10:** What are the appropriate used and useful percentages for the water storage and related facilities of each water system?

**Issue 11:** What are the appropriate used and useful percentages for the water distribution and related facilities of each water system?

**Issue 12:** What are the appropriate used and useful percentages for the wastewater treatment and related facilities of each wastewater system?

**Issue 13:** What are the appropriate used and useful percentages for the collection lines and related facilities of each wastewater system?

**Issue 14:** Should any adjustments be made to test year accumulated depreciation?

**Issue 15:** Should any adjustments be made to test year CIAC balances?

**Issue 16:** Should any adjustments be made to test year accumulated amortization of CIAC?

**Issue 17:** What is the appropriate working capital allowance?

**Issue 18:** What is the appropriate rate base for the January 31, 2025 test year?

### **Cost of Capital**

**Issue 19:** What amount of accumulated deferred taxes should be approved for inclusion in the capital structure for the test year?

**Issue 20:** What amount and cost rate for customer deposits should be approved for inclusion in the capital structure for the test year?

**Issue 21:** What amount and cost rate for short-term debt should be approved for inclusion in the capital structure for the test year?

**Issue 22:** What amount and cost rate for long-term debt should be approved for inclusion in the capital structure for the test year?

**Issue 23:** What equity ratio should be approved for use in the capital structure for ratemaking purposes for the test year?

**Issue 24:** What return on equity (ROE) should be approved for use in establishing CSWR's revenue requirement for the test year?

**Issue 25:** What capital structure and weighted average cost of capital should be approved for use in establishing CSWR's revenue requirement for the test year?

### **Net Operating Income**

**Issue 26:** What are the appropriate test year revenues?

**Issue 27:** What adjustments, if any, should be made to account for the audit adjustments related to net operating income?

**Issue 28:** What is the appropriate amount of rate case expense?

**Issue 29:** Should any adjustment be made to the Utility's proposed pro forma expenses?

**Issue 30:** Should any adjustment be made to the Utility's proposed management expenses?

**Issue 31:** Should any further adjustments be made to the Utility's test year O&M expenses?

**Issue 32:** Should any adjustments be made to test year taxes other than income?

**Issue 33:** Should any adjustments be made to test year depreciation expense?

**Issue 34:** Should any adjustments be made to test year amortization of CIAC expense?

**Issue 35:** What is the appropriate amount of test year income taxes?

### **Revenue Requirement**

**Issue 36:** What is the appropriate revenue requirement for the January 31, 2025 test year?

### **Rates and Rate Structure**

**Issue 37:** 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?

**Issue 38:** Which water systems, if any, should be consolidated into a single rate structure?

**Issue 39:** What are the appropriate rate structures and rates for the water systems?

**Issue 40:** Which wastewater systems, if any, should be consolidated into a single rate structure?

**Issue 41:** What are the appropriate rate structures and rates for the wastewater systems?

### **Other Issues**

**Issue 42:** What are the appropriate customer deposits?

**Issue 43:** What are the appropriate miscellaneous service charges?

**Issue 44:** What are the appropriate service availability charges?

**Issue 45:** 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?

**Issue 46:** 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?

**Issue 47:** Should this docket be closed?