

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition to establish rate base value of wastewater system of Forest Utilities, Inc. in Lee County, using alternative valuation procedure, by CSWR-Florida Utility Operating Company, LLC.

DOCKET NO. 20260083-SU
ORDER NO. PSC-2026-0359-PHO-SU
ISSUED: October 14, 2026

PREHEARING ORDER

Pursuant to Notice and in accordance with Rule 28-106.209, Florida Administrative Code (F.A.C.), a Prehearing Conference was held on October 7, 2026, in Tallahassee, Florida, before Commissioner Michael La Rosa, as Prehearing Officer.

APPEARANCES:

THOMAS A. CRABB and JORDANN L. WILHELM, ESQUIRES, Radey Law Firm, 301 S. Bronough St. Suite 200, Tallahassee, Florida 32301
On behalf of CSWR-Florida Utility Operating Company, LLC

WALT TRIERWEILER, SAVANNAH G. JACOBS, and ANDREA DIAZ, ESQUIRES, Florida Office of Public Counsel, 111. W. Madison Street, Room 812, Tallahassee, Florida 32399.
On behalf of Office of Public Counsel

TIMOTHY P. SPARKS and SHAW P. STILLER, ESQUIRES, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
On behalf of the Florida Public Service Commission

MARY ANNE HELTON, ESQUIRE, Deputy General Counsel, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850
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Florida Public Service Commission General Counsel

I. CASE BACKGROUND

On May 27, 2026, CSWR-Florida Utility Operating Company, LLC (CSWR) filed its petition requesting to establish a base rate value of the wastewater system it is acquiring from Forest Utilities, Inc. (Forest) using the alternative procedure pursuant to Chapter 367.0811, Florida Statutes, (F.S.), and Rule 25-30.0372, F.A.C.

An administrative hearing for this docket has been scheduled for October 21 and 22, 2026. The Office of Public Counsel (OPC) is the only intervenor in this docket.

II. CONDUCT OF PROCEEDINGS

Pursuant to Rule 28-106.211, F.A.C., this Prehearing Order is issued to prevent delay and to promote the just, speedy, and inexpensive determination of all aspects of this case.

III. JURISDICTION

This Commission is vested with jurisdiction over the subject matter by the provisions of Chapters 120 and 367, F.S. This hearing will be governed by said Chapters and Rules 25-22, 25-30, and 28-106, F.A.C., as well as any other applicable provisions of law.

IV. PROCEDURE FOR HANDLING CONFIDENTIAL INFORMATION

Information for which proprietary confidential business information status is requested pursuant to Section 367.156, F.S., and Rule 25-22.006, F.A.C., shall be treated by the Commission as confidential. The information shall be exempt from Section 119.07(1), F.S., pending a formal ruling on such request by the Commission or pending return of the information to the person providing the information. If no determination of confidentiality has been made and the information has not been made a part of the evidentiary record in this proceeding, it shall be returned to the person providing the information. If a determination of confidentiality has been made and the information was not entered into the record of this proceeding, it shall be returned to the person providing the information within the time period set forth in Section 367.156, F.S. The Commission may determine that continued possession of the information is necessary for the Commission to conduct its business.

It is the policy of this Commission that all Commission hearings be open to the public at all times. The Commission also recognizes its obligation pursuant to Section 367.156, F.S., to protect proprietary confidential business information from disclosure outside the proceeding. Therefore, any party wishing to use any proprietary confidential business information, as that term is defined in Section 367.156, F.S., at the hearing shall adhere to the following:

- (1) When confidential information is used in the hearing that has not been filed as prefiled testimony or prefiled exhibits, parties must have copies for the Commissioners, necessary staff, and the court reporter, in red envelopes clearly marked with the nature of the contents and with the confidential information highlighted. Any party wishing to examine the confidential material that is not subject to an order granting confidentiality shall be provided a copy in the same fashion as provided to the Commissioners, subject to execution of any appropriate protective agreement with the owner of the material.
- (2) Counsel and witnesses are cautioned to avoid verbalizing confidential information in such a way that would compromise confidentiality. Therefore, confidential information should be presented by written exhibit when reasonably possible.

At the conclusion of that portion of the hearing that involves confidential information, all copies of confidential exhibits shall be returned to the proffering party. If a confidential exhibit has been admitted into evidence, the copy provided to the court reporter shall be retained in the Office of Commission Clerk's confidential files. If such material is admitted into the evidentiary record at hearing and is not otherwise subject to a request for confidential classification filed with the Commission, the source of the information must file a request for confidential classification of the information within 21 days of the conclusion of the hearing, as set forth in Rule 25-22.006(8)(b), F.A.C., if continued confidentiality of the information is to be maintained.

V. PREFILED TESTIMONY AND EXHIBITS; WITNESSES

Testimony of all witnesses to be sponsored by the parties (and Staff) has been prefiled and will be inserted into the record as though read after the witness has taken the stand and affirmed the correctness of the testimony and associated exhibits. All testimony remains subject to timely and appropriate objections. Upon insertion of a witness' testimony, exhibits appended thereto may be marked for identification. Each witness will have the opportunity to orally summarize his or her testimony at the time he or she takes the stand. Summaries of testimony shall be limited to five minutes for direct and 3 minutes for rebuttal.

Witnesses are reminded that, on cross-examination, responses to questions calling for a simple yes or no answer shall be so answered first, after which the witness may explain his or her answer. After all parties and Staff have had the opportunity to cross-examine the witness, the exhibit may be moved into the record. All other exhibits may be similarly identified and entered into the record at the appropriate time during the hearing.

The Commission frequently administers the testimonial oath to more than one witness at a time. Therefore, when a witness takes the stand to testify, the attorney calling the witness is directed to ask the witness to affirm whether he or she has been sworn.

The parties shall avoid duplicative or repetitious cross-examination. Further, friendly cross-examination will not be allowed. Cross-examination shall be limited to witnesses whose

testimony is adverse to the party desiring to cross-examine. Any party conducting what appears to be a friendly cross-examination of a witness should be prepared to indicate why that witness' direct testimony is adverse to its interests.

All parties must refer to the Exhibit Number established by the Comprehensive Exhibit List when referencing an exhibit during cross-examination.

VI. ORDER OF WITNESSES

Each witness whose name is preceded by a plus sign (+) will present direct and rebuttal testimony together.

<u>Witness</u>	<u>Proffered By</u>	<u>Subject</u>	<u>Issues #</u>
<u>Direct</u>			
Josiah Cox	CSWR	Introduction; operations; quality of service/infrastructure and operating conditions; arms-length transaction; economies of scale; greater access to capital; rate request; rate stabilization and cost efficiencies; public interest factors	1-14
Curt Mouring	PSC	ARBV Policy	1-14
<u>Rebuttal</u>			
Josiah Cox	CSWR	Introduction; Objectives of the ARBV Statute and the ARBV Rule; Arm's Length Transaction Requirement; Effect of Fair Market Rate Base Valuations on Utility Rates; Staff's Proposed Optional Approach	1-14

VII. BASIC POSITIONS

CSWR: This proceeding concerns a petition filed by CSWR-Florida on May 27, 2026, requesting that the Florida Public Service Commission establish the rate base value of the wastewater system it is acquiring from Forest Utilities, Inc. ("Forest Utilities") using the alternative procedure provided by section 367.0811 (the "FMV Statute"), Florida Statutes, and Rule 25-30.0372, Florida Administrative

Code (the “FMV Rule”). CSWR-Florida requests three determinations: (1) approval of \$8,741,135.58 as the rate base value of Forest Utilities’ assets and reasonable transaction and closing costs incurred by the utility and reasonable fees paid to the appraisers as permitted by subsection (3)(b) of the FMV Statute; (2) approval of the journal entries set forth in Exhibit I to the Petition (Exhibit JC-13 to Cox Direct Testimony); and (3) a finding that granting the Petition is in the public interest. CSWR-Florida’s position is that each request is supported by the record and fully consistent with the FMV Statute and Rule, and that the Commission should grant the Petition.

The FMV Statute reflects the Florida Legislature’s finding that promoting consolidation of water and wastewater systems serves the public interest by encouraging economies of scale, better access to lower material and supply costs, better access to capital, improvement in utility infrastructure, and improvement in overall quality of service. It provides an alternative to the traditional cost method of section 367.081, Florida Statutes, for establishing the rate base value of an acquired system, capping that value at the lesser of the negotiated purchase price or the average of three independent appraisals. CSWR-Florida is an acquiring utility eligible to use this procedure. It serves more than 10,000 water and wastewater customers and is permitted to produce more than 3 million gallons of drinking water per day in Florida.

Florida’s Legislature deliberately authorized rate base values above historical net book value because Florida wanted strong utilities to invest private capital in troubled systems. Forest Utilities is such a system, and CSWR-Florida is willing to make that investment so that it can deliver the infrastructure, compliance, environmental, and service-quality benefits contemplated by section 367.081 to a smaller, distressed wastewater system.

OPC: This proceeding concerns a petition filed by CSWR-Florida Utility Operating Company, LLC (“CSWR” or “the Company”) on May 27, 2026, requesting the Florida Public Service Commission (“Commission”) to establish the rate base value of Forest Utilities, Inc. (“Forest Utilities”) using the alternative procedure in section 367.0811, Florida Statutes (the “FMV Statute”). CSWR requests that this Commission approve a rate base value of \$8,741,135.58 and, in the same breath, states that this acquisition, the subsequent adjustment, and impact on rates for customers is in the public interest despite the requested rate base value being \$7 million over the actual net book value (“NBV”) of the system. The FMV statute makes clear that the Commission must, in order to approve, modify, or deny this petition, make a determination in furtherance of the public interest. Section 367.081, Florida Statutes, mandates that the “commission shall ... fix rates which are just, reasonable, compensatory, and not unfairly discriminatory.”

Historically, fair market value was the generally accepted standard for determining a regulated utility's rate base. See *Smyth v. Ames*, 169 U.S. 466 (1898). This approach was criticized by Justice Brandeis in his dissent in *Southwestern Bell Telephone Co. v. Public Service Commission*, 262 U.S. 276 (1923). Justice Brandeis' dissent was based on the controversy surrounding the fair market value approach valuing a utility on future profitability and market perception instead of upon prudent investments made by that utility. He described the fair value methodology as creating a "vicious circle" and that one cannot determine a regulated utility's value by capitalizing future earnings when those earnings are determined by the rates set by regulators. *Id.* at 292. Justice Brandeis also importantly noted that regulated utilities are not subject to an ordinary competitive market. In *Federal Power Commission v. Hope Natural Gas Co.*, 320 U.S. 591 (1944), the Supreme Court adopted the principles laid out in Justice Brandeis' dissent in *Southwestern Bell* and abandoned the fair market value doctrine. The Court instead promulgated the "end results doctrine" which focused on whether rates were sufficient enough to maintain a regulated utilities financial integrity while at the same time protecting customers from unreasonable rates. This idea was reiterated in *Duquesne Light Co. v. Barasch*, 488 U.S. 299 (1989) when the Court emphasized that utilities may only recover the capital prudently devoted to providing public service, as opposed to anticipated future earnings or speculative market appreciation.

OPC provides this history because the fair market value methodology prescribed by section 367.0811, Florida Statutes, presents many of the same pitfalls as the historic fair value standard that was rejected by the United States Supreme Court in *Hope* and *Duquesne*. Unlike original cost less depreciation or netbook value, the fair market value appraisals rely on market or income-based valuation techniques that incorporate unsanctioned and hypothetical assumptions regarding future and speculative regulated rates that recreate the "vicious circle" Justice Brandeis articulated. The same issues addressed by the United States Supreme Court over a century ago still exist. The support for these acquisitions is alone fueled by CSWR, the only party benefitting from an increase in rate base, and therefore increased profits, with no investment at parity or corresponding customer benefits.

This Commission can still advance the goals stated by the Legislature in section 367.0811 without granting CSWR's gluttonous request for an exorbitant and unsupported rate base value that unjustly burdens ratepayers in order to siphon their hard-earned money. There is a middle ground to be had between the \$1.5 million net book value of Forest Utilities and the unconscionable \$8.7 million rate base requested by CSWR. Ultimately, CSWR carries the burden of proof to demonstrate to this Commission that they have met all the procedural and substantive requirements of section 367.0811 and that their requested rate base value is in the public interest. Nothing in this proceeding will demonstrate that the

higher rate base resulting from a fair market value acquisition will produce corresponding improvements in quality of service, regulatory compliance, rate stability, or access to capital. In fact, CSWR's own petition falls abysmally short of each of these requirements and should therefore be denied.

STAFF: Staff's positions are preliminary and based on materials filed by the parties and on discovery. The preliminary positions are offered to assist the parties in preparing for the hearing. Staff's final positions will be based upon all the evidence in the record and may differ from the preliminary positions stated herein.

VIII. ISSUES AND POSITIONS

ISSUE 1: Is the proposed transaction expected to result in improvements in the overall quality of service provided to Forest Utilities customers pursuant to 367.0811(9)(a), F.S.?

CSWR: Yes. (Cox)

OPC: No. CSWR has not demonstrated that the proposed acquisition will produce measurable improvements in the quality of service provided to Forest Utilities customers.

STAFF: Staff has no position at this time.

ISSUE 2: Is the proposed transaction expected to result in improvements in regulatory compliance for the Forest Utilities systems pursuant to 367.0811(9)(b), F.S.?

CSWR: Yes. (Cox)

OPC: No. CSWR has not established that the increase in rate base and rates will materially improve regulatory compliance. The record will support a finding that CSWR ownership appears to materially degrade regulatory compliance for both its in-state and out-of-state acquisitions.

STAFF: Staff has no position at this time.

ISSUE 3: Is the proposed transaction under 367.0811(9)(c), F.S., expected to result in rate reductions or rate stability over a long-term period?

CSWR: Yes. (Cox)

OPC: No. Considered as an isolated, stand-alone transaction, the petition would result in significantly higher rates for customers in exchange for no measurable benefits for customers if approved. Claims of long-term rate stability are speculative when based on a single transaction as they fail to consider the totality of CSWR's system, the complete absence of resources available for Florida operations and its capital expenditure plans. CSWR did not include a rate stabilization plan in their petition, asserting instead, without support, that rate stabilization will result from consolidation with their other systems.

STAFF: Staff has no position at this time.

ISSUE 4: **What is the projected rate impact of the proposed transaction under 367.0811(5)(e), F.S., over the next five years?**

CSWR: If consolidated rates are granted in CSWR-Florida's pending rate case (Docket No. 20250052-WS) as well as this requested alternative valuation, then the five-year impact to rates in a subsequent rate case would be approximately \$2.33 per residential wastewater customer per month. If consolidation is not granted and the alternative valuation is factored into Forest Utilities customer rates in a subsequent rate case, then the five-year impact is projected to be approximately \$6.85 per residential wastewater customer per month. (Cox)

OPC: The rate impact study provided by CSWR in Exhibit I is extremely speculative and not supported by rationally based testimony or accepted methods of proof. Until the resolution of other issues, the final rate impact cannot be determined at this time.

STAFF: Staff has no position at this time.

ISSUE 5: **If the transaction under 367.0811(5)(h), F.S., is approved, should the Commission institute a rate stabilization plan for Forest Utilities, Inc.?**

CSWR: No. (Cox)

OPC: The Commission should deny CSWR's petition because the proposed rate base value is not in the public interest with or without modification. However, if the Commission approves any increase in the rate base value of Forest Utilities, the Commission should consider a rate stabilization plan to mitigate rate shock to the customers.

STAFF: Staff has no position at this time.

ISSUE 6: **Is the proposed transaction under 367.0811(9)(d), F.S., expected to provide cost efficiencies?**

CSWR: Yes. (Cox)

OPC: No. CSWR has offered generalized efficiencies, but it has not demonstrated that these efficiencies are quantifiable, verifiable, or sufficient to offset an increased cost to Forest Utilities' customers.

STAFF: Staff has no position at this time.

ISSUE 7: **Is the proposed transaction under 367.0811(9)(f), F.S., expected to generate economies of scale?**

CSWR: Yes. (Cox)

OPC: No. The evidence does not establish meaningful economies of scale benefiting customers. Larger utilities may realize a lower cost per unit to serve; however, those savings will not be flowed through to customers or match the increased revenue requirement.

STAFF: Staff has no position at this time.

ISSUE 8: **Has CSWR-Florida Utility Operating Company demonstrated that the purchase of Forest Utilities, Inc. is being made as part of an arms-length transaction under 367.0811(9)(e), F.S.?**

CSWR: Yes. (Cox)

OPC: No. The existence of a purchase agreement does not establish that the purchase was part of an arms-length transaction

STAFF: Staff has no position at this time.

ISSUE 9: Has CSWR-Florida Utility Operating Company demonstrated that it has a greater access to capital than Forest Utilities, Inc. under 367.0811(9)(h), F.S.?

CSWR: Yes. (Cox)

OPC: No. CSWR has not demonstrated that they have greater access to capital than Forest Utilities. CSWR assumes that Forest Utilities has an inability or unwillingness to access capital.

STAFF: Staff has no position at this time.

ISSUE 10: What is CSWR-Florida Utility Operating Company's net book value compared to the proposed rate base value of Forest Utilities, Inc. under 367.0811(9)(g), F.S.?

CSWR: As of December 31, 2024, CSWR-Florida's net book value of all CSWR-Florida systems is \$18,785,393. However, this figure does not reflect the potential effects of the Company's five pending acquisition adjustment petitions before the Florida Public Service Commission, filed pursuant to Florida Administrative Code Rule 25-30.0371. The resulting acquisition adjustments would increase the recognized rate base of CSWR-Florida by as much as \$41,622,636. On September 10, 2026, the Commission voted to approve the full amount of the acquisition adjustment requested in each of the five petitions. Proposed agency action orders currently set to be issued on September 30, 2026. In addition, since the filing of this Petition, CSWR-Florida has filed four additional acquisition adjustment petitions that are pending before the Commission. If the Commission approves those petitions, the resulting acquisition adjustments would increase the recognized rate base of CSWR-Florida by as much as \$4,123,866. The rate base value requested through this Petition for the Forest Utilities system is \$8,741,135.58. (Cox)

OPC: Forest Utilities' NBV as of December 31, 2024, was \$1,585,340. CSWR's proposed rate base value for the Forest Utilities system is \$8,741,135.58. The magnitude of the proposed increase, 5.5 times the NBV, exemplifies the requested alternative rate base is not in the public interest.

STAFF: Staff has no position at this time.

ISSUE 11: What is the appropriate alternative rate base value if the proposed transaction is found to be in the public interest?

CSWR: \$8,741,135.58. (Cox)

OPC: The Commission should modify or deny the petition based upon an insufficient evidentiary record to establish an accurate rate base. Any Commission decision should establish a rate base supported by competent and substantial evidence.

STAFF: Staff has no position at this time.

ISSUE 12: **What reasonable performance goals, if any, should the Commission set, pursuant to 367.0811(10), F.S.?**

CSWR: None. (Cox)

OPC: The Commission should set a framework to develop a cost-benefit analysis of ratepayer impacts to standardize the review of future acquisitions.

STAFF: Staff has no position at this time.

ISSUE 13: **Is the proposed transaction by CSWR-Florida Utility Operating Company under 367.0811(9), F.S., in the public interest?**

CSWR: Yes. (Cox)

OPC: No. CSWR has not demonstrated that their requested approximately \$7.1 million addition to rate base for the Forest Utilities system is in the public interest. The evidence, or lack thereof, does not show this acquisition will provide any measurable benefits to customers to justify the significant increase in rate base and the resulting rate impacts.

STAFF: Staff has no position at this time.

ISSUE 14: **Should this docket be closed?**

CSWR: Yes.

OPC: Yes. The Commission should deny CSWR's Petition and close this docket.

STAFF: Staff has no position at this time.

IX. EXHIBIT LIST

<u>Witness</u>	<u>Proffered By</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Issue #</u>
<u>Direct</u>				
Curt Mouring	Staff	CM-1	House of Representatives' Staff Analysis of House Bill 125	All
Curt Mouring	Staff	CM-2	Optional Approach to modifying ARBV	11, 12
Josiah Cox	CSWR	JC-1	CSWR-Florida Alternative Valuation Petition	1-13
Josiah Cox	CSWR	JC-2	Purchase and Sale Agreement dated October 15, 2023; Amendment to Purchase and Sale Agreement dated January 15, 2025; and Agreement Between Parties dated January 15, 2025	8
Josiah Cox	CSWR	JC-3	Kimley-Horn Facility Report for the Forest Utilities Wastewater Treatment Plant (CONFIDENTIAL)	1-2
Josiah Cox	CSWR	JC-4	PSC Letter with Appraisers List	8-13
Josiah Cox	CSWR	JC-5	ScottMadden Appraisal Report (CONFIDENTIAL)	8-13
Josiah Cox	CSWR	JC-6	ScottMadden Invoice	8-13
Josiah Cox	CSWR	JC-7	Mosaic Appraisal Report (CONFIDENTIAL)	8-13
Josiah Cox	CSWR	JC-8	Mosaic Invoices	8-13
Josiah Cox	CSWR	JC-9	NewGen Appraisal Report (CONFIDENTIAL)	8-13
Josiah Cox	CSWR	JC-10	NewGen Invoice	8-13
Josiah Cox	CSWR	JC-11	Estimated Transaction Costs	8-12

<u>Witness</u>	<u>Proffered By</u>	<u>Exhibit No.</u>	<u>Description</u>	<u>Issue #</u>
Josiah Cox	CSWR	JC-12	Engineering Assessment and 3-Year Plan and FDEP Documentation (CONFIDENTIAL)	1-2, 8-13
Josiah Cox	CSWR	JC-13	CPVRR 5-Year Projected Impact; and Proposed Journal Entries (Stand-alone Rates)	3-7
Josiah Cox	CSWR	JC-14	Projected Impact Details	3-7
Josiah Cox	CSWR	JC-15	Proposed Notice of Petition	n/a

X. PROPOSED STIPULATIONS

None

XI. PENDING MOTIONS

None

XII. PENDING CONFIDENTIALITY MATTERS

1. August 17, 2026, Motion for Protective Order and Request for Confidential Classification of information responsive to Staff's interrogatory number 27 (Document No. 05253-2026)
2. September 11, 2026, Motion for Protective Order and Request for Confidential Classification of information responsive to Staff's request for production of documents number 12 and Staff's interrogatory number 37 (Document No. 06294-2026)

XIII. POST-HEARING PROCEDURES

If no bench decision is made, each party shall file a post-hearing statement of issues and positions. A summary of each position, set off with asterisks, shall be included in that statement. If a party's position has not changed since the issuance of this Prehearing Order, the post-hearing statement may simply restate the prehearing position; however, if the prehearing position is longer than 50 words, it must be reduced to no more than 50 words. If a party fails to file a post-hearing statement, that party shall have waived all issues and may be dismissed from the proceeding.

Pursuant to Rule 28-106.215, F.A.C., a party's proposed findings of fact and conclusions of law, if any, statement of issues and positions, and brief, shall together total no more than 75 pages and shall be filed at the same time.

XIV. RULINGS

Opening statements, if any, shall not exceed ten minutes per party.

It is therefore,

ORDERED by Commissioner Michael La Rosa, as Prehearing Officer, that this Prehearing Order shall govern the conduct of these proceedings as set forth above unless modified by the Commission.

By ORDER of Commissioner Mike La Rosa, as Prehearing Officer, this 14th day of October, 2026.



MIKE LA ROSA

Commissioner and Prehearing Officer
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Copies furnished: A copy of this document is provided to the parties of record at the time of issuance and, if applicable, interested persons.

TPS

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

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

Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

Any party adversely affected by this order, which is preliminary, procedural or intermediate in nature, may request: (1) reconsideration within 10 days pursuant to Rule 25-22.0376, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court, in the case of an electric, gas or telephone utility, or the First District Court of Appeal, in the case of a water or wastewater utility. A motion for reconsideration shall be filed with the Office of Commission Clerk, in the form prescribed by Rule 25-22.0376, Florida Administrative Code. Judicial review of a preliminary, procedural or intermediate ruling or order is available if review of the final action will not provide an adequate remedy. Such review may be requested from the appropriate court, as described above, pursuant to Rule 9.100, Florida Rules of Appellate Procedure.