

State of Florida



# Public Service Commission

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

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

---

**DATE:** January 13, 2026

**TO:** Adam J. Teitzman, Commission Clerk, Office of Commission Clerk

**FROM:** Lynn M. Deamer, Chief of Auditing, Office of Auditing and Performance Analysis *LMD*

**RE:** Docket No.: 20250110-WS  
Company Name: Orchid Springs Development Corporation  
Audit Control No.: 2025-272-1-1

---

Attached are two revised pages from the Auditor's Report (Document Number 00119-2026) issued in this Docket on January 9, 2026.

The numbers reflected on the fifth line of the first paragraph were incorrect.

The line should read "the Wastewater Plant balance should be \$565,705. The difference of (\$85,880) was to reflect the"

In addition, the account description for Accounts 364,371, and 389 in Table 1-2 were incorrect in the original finding and have been corrected at this time as well.

Attachment: Revised Page 5 and Page 6 of the Audit Report

Cc: Office of Auditing & Performance Analysis

## Audit Findings

### Finding 1: Utility Plant in Service

**Audit Analysis:** The Water Plant balance was \$309,962 as of September 2, 2025 per Utility, however, audit staff determined that the Water Plant balance should be \$319,951. The difference of \$9,990 was to reflect the additions and retirements made by Audit staff. The Wastewater Plant balance was \$651,585 as of September 2, 2025 per Utility, however, audit staff determined that the Wastewater Plant balance should be \$565,705. The difference of (\$85,880) was to reflect the additions and retirements made by Audit staff. See Tables as below.

Table 1-1 Utility Plant in Service - Water

NARUC Acct. No.	Account Description	Balance per Utility As of 9/2/2025	Audit Adjustments	Balance per Audit As of 9/2/2025
301	Organization	\$ -	\$ -	\$ -
302	Franchises	\$ -	\$ -	\$ -
304	Structures & Improvements	\$ 17,667	\$ -	\$ 17,667
307	Wells & Springs	\$ 3,360	\$ -	\$ 3,360
310	Power Generation Equipment	\$ 37,437	\$ -	\$ 37,437
311	Pumping Equipment	\$ 23,955	\$ 1,646	\$ 25,601
320	Water Treatment Equipment	\$ 10,368	\$ 391	\$ 10,758
330	Dist. Reservoirs & Standpipes	\$ 12,049	\$ -	\$ 12,049
331	T & D Mains	\$ 166,110	\$ (3,981)	\$ 162,129
333	Services	\$ 16,737	\$ -	\$ 16,737
334	Meters & Meter Installations	\$ 16,225	\$ 8,678	\$ 24,903
335	Hydrants	\$ 5,579	\$ 3,731	\$ 9,310
340	Furniture & Equipment	\$ 475	\$ (475)	\$ -
<b>Total UPIS of Water</b>		<b>\$ 309,962</b>	<b>\$ 9,990</b>	<b>\$ 319,951</b>

Table 1-2 Utility Plant in Service - Wastewater

NARUC Acct. No.	Account Description	Balance per Utility As of 9/2/2025	Audit Adjustments	Balance per Audit As of 9/2/2025
354	Structure & Improvement	\$ 21,246	\$ -	\$ 21,246
355	Power Generation Equipment	\$ 64,000	\$ -	\$ 64,000
360	Collection Sewers - Forced	\$ 21,740	\$ -	\$ 21,740
361	Collection Sewers - Gravity	\$ 221,104	\$ (1,920)	\$ 219,184
363	Service to Customers	\$ 63,265	\$ 1,189	\$ 64,454
364	Flow Measuring Devices	\$ 3,101	\$ -	\$ 3,101
370	Receiving Wells	\$ 155,628	\$ (5,000)	\$ 150,628
370.1	Decommissioning of WWTP	\$ 78,784	\$ (78,784)	\$ -
371	Pumping Equipment	\$ 15,490	\$ (889)	\$ 14,601
389	Other Plant and Misc. Equipment	\$ 5,081	\$ -	\$ 5,081
390	Office Furniture & Equipment	\$ 476	\$ (476)	\$ -
395	Power Generation Equipment	\$ 1,670	\$ -	\$ 1,670
<b>Total UPIS of Wastewater</b>		<b>\$ 651,585</b>	<b>\$ (85,880)</b>	<b>\$ 565,705</b>

**Effect on the General Ledger:** The Utility should determine the effect on the general ledger.

**Effect on the Filing:** The UPIS balance of water should increase by \$9,990 (\$319,951 - \$309,962), and UPIS balance of wastewater should decrease by \$85,880 (\$565,705 - \$ 651,585).