

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for transfer of water and wastewater facilities of Tymber Creek Utilities, Inc., water Certificate No. 303-W, and wastewater Certificate No. 252-S to CSWR-Florida Utility Operating Company, LLC, in Volusia County.

DOCKET NO. 20220064-WS
ORDER NO. PSC-2023-0305A-PAA-WS
ISSUED: February 16, 2024

AMENDATORY ORDER

BY THE COMMISSION:

On October 13, 2023, we issued ORDER NO. PSC-2023-0305-PAA-WS establishing net book value, denying an acquisition adjustment, revising miscellaneous service charges, granting a motion to dismiss, transferring Certificate Nos. 303-W and 252-S from Tymber Creek Utilities (Tymber Creek) to CSWR-Florida Utility Operating Company (CSWR-Tymber Creek), and continuing existing rates and charges. However, due to a scrivener's error, several calculations and references in the order are not correct. Therefore, ORDER NO. PSC-2023-0305-PAA-WS is amended in the following respects:

Accumulated Depreciation (p. 11, third and fourth sentences):

As a result, the accumulated depreciation balance shall be decreased by \$46,106 for water and \$81,563 for wastewater, as of February 28, 2022. Accordingly, total accumulated depreciation balances shall be \$216,349 for water and \$722,515 for wastewater, as of February 28, 2022.

Net Book Value (p. 11, second sentence):

Based on the adjustments described above, the NBV shall be \$71,050 for water and \$164,959 for wastewater, as of February 28, 2022.

Conclusion (p. 11, first sentence):

Based on the above, the NBV shall be \$71,050 for water and \$164,949 for wastewater, as of February 28, 2022, for transfer purposes.

Acquisition Adjustment (p. 12, second paragraph, second and third sentences):

As discussed in Section III, *supra*, we approved a combined NBV for the two systems of \$235,999. This would result in a positive acquisition adjustment of \$764,001.

Anticipated Cost Efficiencies (p. 14, second paragraph, second sentence):

However, with a requested acquisition adjustment of \$764,001, the requested amount is over three times greater than the Utility's current NBV of \$235,999.

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Schedule No. 1 (p. 24-29):

Schedule No. 1 is amended as italicized in the attachments to this order.

Based on the foregoing, it is

ORDERED by the Florida Public Service Commission that ORDER NO. PSC-2023-0305-PAA-WS is hereby amended to reflect the corrections detailed herein. It is further

ORDERED that ORDER NO. PSC-2023-0305-PAA-WS is reaffirmed in all other respects.

By ORDER of the Florida Public Service Commission this 16th day of February, 2024.



ADAM S. TEITZMAN

Commission Clerk

Florida Public Service Commission

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Tallahassee, Florida 32399

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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.

MRT

**CSWR-Florida Utility Operating Company, LLC
 Tymber Creek Utilities, Inc.**

**Schedule of Water Net Book Value as of
 February 28, 2022**

<u>Description</u>	<u>Balance Per Utility 2/28/22</u>	<u>Adjustments</u>		<u>Commission- Approved 2/28/22</u>
Utility Plant in Service	\$335,032	(\$48,765)	A	\$286,268
Land & Land Rights	1,131	-		1,131
Accumulated Depreciation	(262,455)	46,106	B	(216,349)
CIAC	(155,893)	2,510	C	(153,383)
Amortization of CIAC	<u>155,893</u>	<u>(2,510)</u>	D	<u>153,383</u>
Total	<u>\$73,708</u>	<u>(\$2,658)</u>		<u>\$71,050</u>

**CSWR-Florida Utility Operating Company, LLC
Tymber Creek Utilities, Inc.**

**Schedule of Wastewater Net Book Value as of
February 28, 2022**

<u>Description</u>	<u>Balance Per Utility 2/28/22</u>	<u>Adjustments</u>		<u>Commission- Approved 2/28/22</u>
Utility Plant in Service	\$1,037,526	(\$154,586)	A	\$882,940
Land & Land Rights	4,524	-		4,524
Accumulated Depreciation	(804,078)	81,563	B	(722,515)
CIAC	(380,306)	-	C	(380,306)
Amortization of CIAC	<u>380,306</u>	=	D	<u>380,306</u>
Total	<u>\$237,972</u>	<u>(\$73,023)</u>		<u>\$164,949</u>

**CSWR-Florida Utility Operating Company, LLC
Tymber Creek Utilities, Inc.**

**Explanation of Adjustments to Water Net Book Value as of
February 28, 2022**

Explanation	Amount
A. UPIS To reflect the appropriate balance.	(\$48,765)
B. Accumulated Depreciation To reflect the appropriate balance.	46,106
C. CIAC To reflect the appropriate balance.	2,510
D. Accumulated Amortization of CIAC To reflect the appropriate balance.	<u>(2,510)</u>
Total Adjustments to Water Net Book Value as of February 28, 2022	<u>(\$2,658)</u>

**CSWR-Florida Utility Operating Company, LLC
Tymber Creek Utilities, Inc.**

**Explanation of Adjustments to Wastewater Net Book Value as of
February 28, 2022**

Explanation	Amount
A. UPIS To reflect the appropriate balance.	(\$154,586)
B. Accumulated Depreciation To reflect the appropriate balance.	<u>81,563</u>
Total Adjustments to Wastewater Net Book Value as of February 28, 2022	<u>(\$73,023)</u>

**CSWR-Florida Utility Operating Company, LLC
Tymber Creek Utilities, Inc.**

**Schedule of Commission-Approved Water Account Balances as of
February 28, 2022**

Account No.	Description	UPIS	Accumulated Depreciation
301	Organization	\$36	(\$33)
304	Structures & Improvements	179	(164)
309	Supply Mains	25,211	(11,801)
310	Power Generation Equipment	15,165	(15,098)
311	Pumping Equipment	3,742	(373)
331	Transmission and Distribution Mains	179,981	(150,039)
333	Services	11,160	(10,853)
334	Meters and Meter Installations	22,868	(4,703)
335	Hydrants	9,185	(8,220)
340	Office Furniture and Equipment	9,325	(9,325)
341	Transportation Equipment	7,812	(4,669)
345	Power Operated Equipment	373	(373)
348	Other Tangible Plant	<u>1,230</u>	<u>(697)</u>
	Total	<u>\$286,268</u>	<u>(\$216,349)</u>

**CSWR-Florida Utility Operating Company, LLC
Tymber Creek Utilities, Inc.**

**Schedule of Commission-Approved Wastewater Account Balances as of
February 28, 2022**

Account No.	Description	UPIS	Accumulated Depreciation
354	Structures & Improvements	\$157,112	<i>(\$124,123)</i>
360	Collection Sewers - Force	12,551	<i>(5,859)</i>
361	Collection Sewers - Gravity	273,086	<i>(235,170)</i>
363	Services to Customers	43,346	<i>(39,822)</i>
364	Flow Measuring Devices	31,553	<i>(31,553)</i>
370	Receiving Wells	83,227	<i>(11,544)</i>
380	Treatment and Disposal Equipment	252,642	<i>(252,642)</i>
382	Outfall Sewer Lines	10,827	<i>(8,478)</i>
389	Other Plant and Misc. Equipment	5,725	<i>(3,526)</i>
390	Office Furniture and Equipment	6,935	<i>(6,935)</i>
391	Transportation Equipment	2,817	<i>(1,174)</i>
395	Power Operated Equipment	<u>3,120</u>	<u><i>(1,689)</i></u>
	Total	<u>\$882,940</u>	<u><i>(\$722,515)</i></u>