

By Order No. PSC-12-0435-PAA-WU (PAA Order), issued August 22, 2012, the Commission approved rates designed to generate a total water revenue requirement of \$1,811,648. Also approved in that Order were certain pro forma plant project items proposed by the Utility. The pro forma plant project items approved by the Commission included a new ground storage tank, the relocation and elevation of high service pumps, a building to house new facilities next to the new ground storage tank, and the upgrade of the distribution system.

The PAA Order further provided that WMSI should secure financing and complete the pro forma plant project items within 18 months of issuance of the Consummating Order. Additionally, the PAA Order stated that within 12 months of completion of the pro forma plant project, the Utility should submit data, such as final invoices and cancelled checks, so that a true-up of all prudently incurred investments and costs associated with the pro forma plant project could be performed.

On September 12, 2012, OPC timely filed a protest of portions of the PAA Order. The pro forma plant adjustments and requirements were not disputed and became final with the Final Order. By letter dated September 13, 2012, WMSI gave notice that it elected to put the rates approved in the PAA Order into effect during the pendency of the administrative hearing pursuant to Section 367.081(8), Florida Statutes (F.S.)(2012). On September 19, 2012, WMSI filed a timely cross-petition. A hearing was held on January 16 and 17, 2013, on St. George Island (Island). The Commission issued a Final Order on the matter on May 16, 2013. Rates designed to generate a total water revenue requirement of \$1,905,203 were approved in that Order. The issuance date of the Final Order became the commencement date for the 18-month deadline to secure financing and complete the pro forma plant project, resulting in a pro forma project completion date of November 16, 2014.

On September 22, 2014, the Utility filed a motion for extension of time to complete financing and construction requirements of its pro forma plant project due to unforeseen delays in securing financing. A noticed informal meeting was held on October 14, 2014, between Commission staff and interested persons to discuss the motion. According to WMSI's motion, the Utility had commenced construction within the constraints of its cash flow and escrowed funds. Additionally, the Utility added that property had been acquired and permitting was in place.

On December 22, 2014, the Utility filed an amended motion for extension of time to complete financing and construction requirements of the pro forma plant project that included a scheduled closing date for a loan with Ameris Bank. The Utility closed on its loan with Ameris Bank on March 12, 2015, and provided support documentation of said closing on March 24, 2015. Given the condition of the existing water storage infrastructure, by Order No. PSC-15-0191-PCO-WU, issued May 8, 2015, the Commission encouraged the Utility to move expeditiously with its plan to accelerate construction. By that same order, the Commission granted WMSI's motion for extension of time through December 31, 2015 to complete financing and construction requirements. WMSI was further ordered to provide support documentation for its pro forma plant project to the Commission within 60 days of the issuance of the letter of clearance from the Florida Department of Environmental Protection (DEP).

On April 5, 2016, the Utility submitted the letter of clearance from DEP which was dated March 31, 2016. The Utility provided the required support documentation including final invoices and

Docket No. 110200-WU
Date: November 22, 2016

cancelled checks, to allow the Commission to perform a true-up of all prudently incurred investments and associated costs. Staff has verified that the approved pro forma plant project has been completed. Staff also has performed a true-up analysis of the pro forma plant costs. The following recommendation addresses staff's recommended true-up adjustments. The Commission has the authority to consider this matter pursuant to Section 367.081, Florida Statutes (F.S.).

Discussion of Issues

Issue 1: Should any adjustments be made to WMSI's revenue requirement based on the true-up of costs associated with the pro forma plant project previously authorized by the Commission?

Recommendation: Yes. Adjustments should be made to reflect the true-up costs for the pro forma plant project previously authorized by the Commission. Land and plant should be decreased collectively by \$6,006. Corresponding adjustments should be made to increase accumulated depreciation and depreciation expense both by \$5,969. This results in a true-up revenue increase of \$5,547 or 0.29 percent. Due to the low percentage increase, the rates should remain unchanged. In addition, service availability charges should remain unchanged. Further, the Utility should notify the Commission of any future sale, transfer, or reassignment of the 12 remaining lots to any person or entity within 60 days of such a transaction. At the time that it notifies the Commission, the Utility should also submit all documentation regarding the transaction, including, but not limited to, the market value of the land and calculation of any gain on sale. Finally, the escrow account should be closed and any remaining funds in the escrow account should be released to the Utility. (Graves, Galloway, Hudson)

Staff Analysis: Pursuant to Order No. PSC-12-0435-PAA-WU, dated August 22, 2012, the Commission determined that several of the Utility's pro forma plant items were reasonable, prudent, and in the best interest of the Utility and its customers. The revenue requirement approved in that Order was calculated using estimated costs totaling \$3,490,617 for the pro forma plant and land items. The pro forma plant project items approved by the Commission included a new ground storage tank, the relocation and elevation of high service pumps on the Island, a building to house new facilities next to the new ground storage tank, and the upgrade of the distribution system. The Order additionally provided that WMSI should complete the pro forma plant within 18 months of issuance of the Consummation Order.

After unforeseen delays and a motion filed by the Utility for an extension of time, by Order No. PSC-15-0191-PCO-WU, issued May 8, 2015, the Commission encouraged the Utility to move expeditiously with its plan to accelerate construction. WMSI was further ordered to provide support documentation for its pro forma plant project to the Commission within 60 days of the issuance of the letter of clearance from the Florida Department of Environmental Protection (DEP). Documentation was to be provided so that the Commission staff could analyze the actual costs of the project and determine whether a true-up adjustment should be made.

Pro Forma Plant

On April 5, 2016, the Utility submitted a letter of clearance from DEP which was dated March 31, 2016. By letter dated April 13, 2016, WMSI provided documentation of actual costs for the system improvements that it completed, as required. The Utility's documentation included invoices and checks for a construction contract (dated January 15, 2014), engineering services, system evaluation, and additional system costs such as permitting. The cost of these items totaled \$3,085,115. Staff believes the total cost of these items is reasonable when compared to the amount approved by the Commission. The Utility's letter also included documentation of five change orders totaling \$705,418. Including the 5 change orders, the total cost of pro forma plant provided by the Utility is \$3,790,533.

Based on review of the documentation provided by WMSI, as well as the Utility’s responses to data requests, staff recommends that the Commission exclude \$495,922 of the cost associated with the five change orders for purposes of calculating the true-up for this proceeding. The resulting total pro forma plant recommended by staff equals \$3,294,611. For comparison purposes, Table 1 summarizes the total pro forma plant amount previously approved by the Commission, the pro forma plant amounts provided by the Utility, and the pro forma plant amounts recommended by staff. Staff’s recommendation and analysis of the Utility’s five change orders are discussed in greater detail below.

Table 1
Summary of Pro Forma Plant

<u>Account Name</u>	<u>Pro Forma Plant Approved Amounts</u>	<u>Pro Forma Plant Utility Amounts</u>	<u>Pro Forma Plant Staff Amounts</u>
Structures and Improvements	336,085	751,652	577,991
Supply Mains	164,690	329,277	258,927
Power Generation Equipment	141,951	169,935	137,835
Pumping Equipment	655,150	554,714	554,714
Water Treatment Plant	63,261	50,541	50,541
Distribution Reservoirs and Standing pipes	831,246	833,780	833,780
Transmission and Distribution Mains	811,282	1,024,987	826,237
Communication Equipment	<u>43,520</u>	<u>75,647</u>	<u>54,586</u>
Total Pro Forma Plant	<u>\$3,047,185</u>	<u>\$3,790,533</u>	<u>\$3,294,611</u>

In response to a staff data request, the Utility provided an explanation of the changes that were included in Change Order Requests 1 and 2, dated March 2015 and October 2015, respectively. After the January 2014 contract was signed, Federal Emergency Management Agency (FEMA) increased the minimum flood elevation requirements for St. George Island from 9 feet to 11 feet. Change Order Request 1 included costs to increase the elevation of the ground storage tank to comply with FEMA’s increased minimum flood elevation requirements. The change in the increased minimum flood elevation required a more substantial foundation to support the higher tank elevation. Also, after the original contract for the tank was signed, DEP and Franklin County required the construction of a retention pond and security fence at the tank site. The total cost to comply with the discussed requirements was \$127,938.

The Utility also provided documentation that it incurred an additional cost of \$73,905 in order to increase a water main by 1,232 linear feet to provide better fire-flow. The Utility explained that engineering analysis showed that water pressure at certain locations on the Island would have been below the state mandated minimum.

Staff believes that the activities taken to comply with governmental standards and requirements are beyond the Utility’s control and should be included for purposes of calculating the true-up for this proceeding. In addition staff believes that many of the Utility’s additional costs have

been adequately supported by the Utility. Several of the additional costs reflect changes in planned conditions differing from actual conditions. As an example, pipe measurements and/or material were changed to address wet areas that were not shown on the maps used to originally estimate costs. Similarly, many reductions in costs were associated with modifications to pipe measurements. The cost of the high service pumps were also less than originally planned. However, as discussed below, some of the additional costs were incurred at the discretion of the Utility and go beyond what was previously determined to be reasonable, prudent, and in the best interest of the Utility and its customers.

Structure Improvements and Power Generation Equipment

The Commission approved pro forma plant associated with a new building to house the basic pumping and treatment functions of the Utility, including four pumps, a chlorination system, and a generator. In response to a staff data request, WMSI stated that the building was redesigned several times after the Minimum Filing Requirements (MFRs) were filed and that it decided it would be prudent and cost effective to increase the size of the building. The Utility further stated that the described modification includes the space planned at the time its MFRs were filed as well as additional space necessary to accommodate its Island personnel, billing and administrative operations, and space for storage.

Staff believes the modification described above is beyond what was previously determined to be reasonable, prudent, and in the best interest of the Utility and its customers. Therefore, staff is recommending that the Commission exclude costs associated with the building modification from its consideration of the Utility's true-up.

Staff's exclusions include structural changes to the building necessary to accommodate office operations (\$7,981), additional air-conditioning (\$27,649), and amenity additions such as cabinetry and appliances (\$13,553). Staff also recommends excluding costs (\$32,100) for a generator larger than previously planned. Based on a response from the Utility, the larger generator was needed after the size of the building was increased.

The cost of the building was also increased to comply with FEMA's minimum flood elevation requirements. The cost to increase the elevation of the building was \$287,800. Because this increase includes costs associated with the previously discussed building modification, staff recommends that the Commission exclude a portion of these costs from pro forma plant. Staff recommends that the allowable cost be reduced by \$124,478, which reflects a proration of the cost based on the increased square footage of the building.

In total, staff's recommended exclusions, for activities associated with the building modification, total \$205,761. Of the \$205,761 total, \$173,661 should be excluded from the Utility's Structures and Improvements account. The cost for the larger generator should be excluded from the Utility's Power Generation Equipment account.

Transmission and Distribution Mains

Change Order Request 3 included an additional \$198,750 for a new water line in the state park on St. George Island. In response to a staff data request the Utility indicated that the State requested that WMSI build a new line in September 2005. WMSI further stated that after it saved \$260,000 on the price of the building site, and after it closed on a \$6,000,000 loan, the Utility decided it would be prudent to build the new water line in the state park as requested by the state 10 years earlier.

Similar to the building modification discussed earlier, staff believes the new water line in the state park is beyond the scope of what the Commission previously determined was reasonable, prudent, and in the best interest of the Utility's customers. Therefore, staff is recommending that the Commission exclude the \$198,750 of additional costs associated with the new water line from its consideration of the Utility's pro forma plant. These costs should be excluded from the Utility's Transmission and Distribution Mains account.

Supply Mains

Change Order Request 4 was dated January 19, 2016. The change order included \$70,350 associated with an increase in road bores, from 5 to 15. In a subsequent letter, the Utility stated that several of the additional road bores had been completed prior to the signing of Change Order Request 4. The Utility did not however, provide a statement or documentation confirming that the additional road bores were finished prior to the December 31, 2015, completion date ordered by the Commission. Therefore, staff recommends that the \$70,350 for the 10 additional road bores should be excluded from the Utility's Supply Mains account.

Communication Equipment

The pro forma items considered by the Commission in the PAA Order included a supervisory control data acquisition (SCADA) system for wells, high service pumps, ground storage tank level, and distribution system pressure. Change Order Request 5 covered 4 new well meters to allow the SCADA system to operate as well as a security system which is tied in with the SCADA system. By letter dated November 4, 2016, the Utility indicated that this item was completed, certified, and placed in service as of April 1, 2016. Because the completion date occurred after December 31, 2015, staff recommends that the associated costs totaling \$21,061 be excluded from the Utility's Communication Equipment account.

Land

In addition to evaluating the pro forma plant project, staff also analyzed the land value to be included in rate base. In order to construct the Commission-approved pro forma plant project, WMSI had to acquire land. WMSI originally proposed a land purchase that was valued at \$425,000. In its Motion to Allow Withdrawals from Escrow, dated September, 21, 2012, WMSI stated its customers expressed concern regarding the proposed \$425,000 cost of the land upon which the water storage tank was to be constructed. In response to this concern, WMSI located 24 bank-owned lots which were obtained through foreclosure. The purchase price for these 24 bank-owned lots was \$190,000. According to the Utility, it would only need 12 of the 24 lots. In the filing, the Utility stated, "in addition to an initial savings from the original lots, WMSI will sell the twelve (12) lots not needed for the pro forma project, further reducing the cost to WMSI and to its customers."

On October 11, 2012, a Purchase and Sale Agreement was executed between the Utility and Centennial Bank. The closing date of the agreement was November 8, 2012. In response to staff's data requests, WMSI provided the Appraisal Report dated March 25, 2013, performed by Cureton-Johnson & Associates, LLC Real Estate Services. The date of the report is April 5, 2013, and the date of the value is March 25, 2013. According to the appraisal, "after market and physical characteristic adjustments, the comparables price per lot figures ranged from a low of \$22,866 per lot to a high of \$43,167 per lot. After market conditions adjustments, the range of average gross adjustments was 0% to -30% for each sale." The appraisal determined a total value of \$544,500 for the 24 lots.

According to the appraisal, some of the lots are considered "upland" and the other lots are considered "wetland." Further, the value of each lot is affected by its designation. The appraisal determined that, of the 24 lots, 14 are upland lots and 10 are wetland lots. According to the appraisal, the reconciled value per lot would be \$33,000 for the upland lots. The appraisal stated the wetland lots would be valued at 25 percent of the value of the upland lots, resulting in a price per lot of either \$33,000 for upland lots or \$8,250 ($\$33,000 \times 0.25$) for wetland lots.

Only 8 lots (Lots 12-19, Unit 1, Block 3 West) of the 24 lots were actually used by the Utility for its storage tank construction project. On February 11, 2016, in its response to a staff data request, the Utility stated that the remaining 16 lots not used by the Utility were sold to Brown Management Group, Inc. (BMG) on October 28, 2013, for \$30,000. Further, the Utility contended the remaining 8 lots that have been used for the pro forma project should be valued at \$160,000. On May 5, 2016, in its response to staff's data request, the Utility argued that,

WMSI had to make a bulk purchase of all 24 lots for \$190,000 in order to get the eight lots needed for the improvements. The lots were bank-owned, and the bank would not sell only the eight lots WMSI needed, even though it would have been financially reasonable for WMSI to pay \$160,000 for those eight lots, if they could have been purchased without the additional 16 lots. WMSI valued those 8 lots at \$20,000 each. The remaining 16 lots, which are mostly unbuildable, have a total value of \$30,000. Even though they are no longer owned by WMSI, they are included in the mortgage which WMSI gave the bank to secure the loan to build the new plant.

According to the staff audit, the Utility recorded the purchase of the lots in the general ledger based on the land value found in tax records. The tax records assessed each of the lots at \$20,000 for tax purposes. WMSI used this assessed value to determine the amount for 8 lots (lots 12-19) needed for the storage tank construction project at \$160,000 ($\$20,000 \times 8$). According to the Utility, the remaining 16 lots were sold to Brown Management Group, Inc. (BMG) on October 28, 2013, for \$30,000.

In its response to an audit request, the Utility stated that BMG sold 4 of the 16 lots back to WMSI for \$10,000 on May 10, 2016 to be used for pipe storage. These lots consisted of 2 wetland lots (Lots 4 and 5) and 2 upland lots (Lots 6 and 7). On August 17, 2016, the Utility notified the Commission that the remaining 12 lots that were sold to BMG have now been sold back to WMSI. Therefore, all of the 24 lots are now owned by the Utility. The Utility

demonstrated that the lots were sold back to WMSI at the same amount as they were sold to BMG.

In considering the valuation of the land, staff recognizes the Utility's cost-saving efforts based on the original proposed amount of \$425,000. Staff also recognizes the fact that the land purchased for \$190,000 had an appraised value as of March 25, 2013 of \$544,500. At this point in time, all of the 24 lots are owned by the Utility. Therefore, given the fact that, in order to get the 8 lots needed for the storage tank project, the Utility had to make a bulk purchase of all 24 lots, staff believes the purchase price of \$190,000 should be included in the true-up calculation. Staff further believes that this amount reflects a savings of \$235,000 (\$425,000 -\$190,000) for the customers.

Further, staff believes there is a real possibility for future gain on the sale of any lots that are not being used by the Utility. Thus, staff recommends that the Utility should notify the Commission of any future sale, transfer, or reassignment of the remaining 12 lots to any person or entity within 60 days of such a transaction. At the time that it notifies the Commission, the Utility should also submit all documentation regarding the transaction, including, but not limited to, the market value of the land and calculation of any gain on sale.

Rates

Due to the low percentage increase, staff recommends the rates remain unchanged. In addition, staff recommends service availability charges remain unchanged. Staff compared the recommended adjustments to the accounts used to develop the service availability charge with the costs used to develop the Utility's current main extension and plant capacity charges. The change in the average cost per equivalent residential connection to connect to the water system is de minimus (0.46 percent increase for the main extensions and 0.48 percent decrease for the treatment facilities). The existing service availability charges are within the guidelines pursuant to Rule 25-30.580, Florida Administrative Code. Therefore, staff recommends the service availability charges remain unchanged.

In addition to the above discussion regarding any adjustments to the revenue requirement based on the true-up of costs associated with the pro forma plant project previously authorized by the Commission, staff recommends that the escrow account associated with this docket be closed. Pursuant to Order No. PSC-12-0641-PCO-WU, issued December 4, 2012, the Commission granted staff administrative authority to authorize all payments from an established escrow account for the Florida Department of Environmental Protection loan, as they became due. By closing the docket, the escrow account should be closed resulting in no need for the Commission to be an agent for the escrow account. In accordance with the Order, staff believes that any remaining funds in the escrow account should be released to the Utility. Further, while the escrow account will be closed, and the Commission will no longer be an agent for the collection and disbursement of these funds, the Utility remains responsible for making payments to DEP and Ameris Bank.

Conclusion

Based on the above, staff recommends a true-up adjustment to decrease land and plant by \$6,006. Accordingly, staff recommends corresponding adjustments to increase accumulated

depreciation and depreciation expense both by \$5,969. The resulting revenue requirement based on the true-up adjustments is a revenue increase of \$5,547 or 0.29 percent.

Staff also recommends that the Utility should notify the Commission of any future sale, transfer, or reassignment of the remaining 12 lots to any person or entity within 60 days of such a transaction. At the time that it notifies the Commission, the Utility should also submit all documentation regarding the transaction, including, but not limited to, the market value of the land and its calculation of any gain on sale. The Utility should also submit its proposal as to how this transaction should be treated for ratemaking purposes. Due to the low percentage increase, staff recommends the rates remain unchanged. In addition, staff recommends service availability charges remain unchanged. Finally, by closing the docket, the escrow account should be closed resulting in no need for the Commission to be an agent for the escrow account. Staff believes that any remaining funds in the escrow account should be released to the Utility. The true-up analysis is reflected on the attached Schedule 1.

Issue 2: Is WMSI in substantial compliance with Order No. PSC-12-0641-PCO-WU; and, if not, should WMSI be ordered to show cause why it is not in substantial compliance with Order No. PSC-12-0641-PCO-WU?

Recommendation: Yes, WMSI is in substantial compliance with Order No. PSC-12-0641-PCO-WU, and should not be ordered to show cause. (Leathers)

Staff Analysis: On December 4, 2012, the Commission issued Order No. PSC-12-0641-PCO-WU (Order), which granted in part and denied in part WMSI's Motion to Allow Withdrawals from Escrow. In the Order, the Commission addressed WMSI's proposal to sell 12 of 24 bank-owned lots it purchased for its water storage tank and related improvements. Specifically, the Commission ordered "that if or when the remaining unused lots are sold, the proceeds from the sale shall be deposited in the Proposed Agency Action escrow account for final disposition by [the Commission]."

Based on information WMSI filed on February 11, 2016 and May 5, 2016, in response to staff's data requests, it appeared that WMSI did not deposit the proceeds of the October 28, 2013 sale of 16 of the 24 aforementioned lots into the Proposed Agency Action escrow account for final disposition by the Commission as ordered. However, information filed by WMSI on June 13, 2016, in response to staff's data request, indicated that the transaction had essentially been reversed.

On August 16, 2016, by letter, staff notified WMSI that it may have acted in violation of the Order and requested that WMSI provide any mitigating information or circumstances related to the apparent violation. WMSI filed its response on August 17, 2016, stating that the intent of the Order was to ensure that the proceeds of the sale of the unused lots would be used to replenish the account because the escrow funds were used to purchase the 24 aforementioned lots. WMSI maintained that no sale, within the meaning and intent of the Order, of the pertinent lots had occurred on October 28, 2013, because the 16 lots were conveyed to BMG, a wholly-owned, non-regulated subsidiary. As such, WMSI submitted that it has remained in compliance with the purpose and intent of the Order as the lots remained within the control of WMSI. However, due to staff's inquiries, WMSI opted to have the lots reconveyed by BMG to WMSI.

Based on the above, staff believes that WMSI made a substantial effort to comply with the Order by having its subsidiary reconvey the lots to WMSI. As such, staff believes WMSI is in substantial compliance with the Order and should not be ordered to show cause for non-compliance.

Issue 3: Should this docket be closed?

Recommendation: If a protest is filed within 21 days of the issuance date of the Order, the docket should remain open pending resolution of the protest. If no timely protest is filed, a consummating order should be issued and the docket should be closed. (Leathers)

Staff Analysis: If a protest is filed within 21 days of the issuance date of the Order, the docket should remain open pending resolution of the protest. If no timely protest is filed, a consummating order should be issued and the docket should be closed.

Water Management Services, Inc.			Schedule No. 1						
True-up Schedule			Docket No. 110200-WU						
			A	B	C	D =	E	F	G
			Proforma Plant Approved Amount (1)	Proforma Plant Per Utility Amount	Proforma Plant Per Staff Amount	Land & Plant True-Up Difference	Service Life	Accum Depr True-Up Difference	Depr Exp True-Up Difference
<u>Line No.</u>	<u>Acct. No.</u>	<u>Account Name</u>							
1	303	Land	\$443,432	\$190,000	\$190,000	(\$253,432)	N/A	N/A	N/A
2	304	Structures and Improvements	336,085	751,652	577,991	241,906	32	(7,560)	7,560
3	309	Supply Mains	164,690	329,277	258,927	94,237	35	(2,692)	2,692
4	310	Power Generation Equipment	141,951	169,935	137,835	(4,116)	20	206	(206)
5	311	Pumping Equipment	655,150	554,714	554,714	(100,436)	20	5,022	(5,022)
6	320	Water Treatment Plant	63,261	50,541	50,541	(12,720)	22	578	(578)
7	330	Distribution Reservoirs and Standing pipes	831,246	833,780	833,780	2,534	37	(68)	68
8	331	Transmission and Distribution Mains	811,282	1,024,987	826,237	14,955	43	(348)	348
9	346	Communication Equipment	43,520	75,647	54,586	11,066	10	(1,107)	1,107
10		Total Approved Pro Form Land & Plant	<u>\$3,490,617</u>	<u>\$3,980,533</u>	<u>\$3,484,611</u>	<u>(\$6,006)</u>		<u>(\$5,969)</u>	<u>\$5,969</u>
11		<u>Calculation of Revenue Requirement True-Up Difference</u>							
12		Land and Net Plant True-Up Difference				(\$11,975)			
13		Approved Overall Cost of Capital				5.61%			
14		Land and Net Plant True-Up Return Difference				(\$672)			
15		Plus: Depreciation Expense				5,969			
16		Revenue Requirement True-Up Difference with RAFs				<u>\$5,547</u>			
17		<u>Calculation of Across-the-Board Rate Percentage Change</u>							
18		Revenue Requirement True-Up Difference with RAFs				\$5,547			
19		Revenue requirement per Order No. PSC-13-0197-FOF-WU				<u>\$1,905,203</u>			
20		Across-the-Board Rate Percentage Increase/(Decrease)				<u>0.29%</u>			
21		Notes:							
22		(1) Plant Approved Amounts found in Order No. PSC-13-0197-FOF-WU, issued on May 16, 2013, and Order No. PSC-12-0435-PAA-WU, issued on August 22, 2012.							