

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:** June 14, 2022

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

**FROM:** Malissa Bennett, Public Utility Analyst II, Division of Accounting & Finance

**RE:** Docket No. 20200185-WS: Application for original water and wastewater Certificates in Lake and Sumter Counties by Gibson Place Utility Company, LLC.

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Please place the attached emails into the correspondence side of the docket file.

RECEIVED-FPSC  
2022 JUN 14 PM 3:36  
COMMISSION  
CLERK

## Malissa Bennett

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**From:** dswain@milianswain.com  
**Sent:** Friday, June 10, 2022 3:01 PM  
**To:** Malissa Bennett  
**Cc:** Justin Swards; Bart Fletcher; Mark Cicchetti; Martin S. Friedman  
**Subject:** RE: Gibson Place Utility Company

Malissa –The particular schedule you are requesting is over-simplified for use with Gibson Place. In First Coast, 100% of the construction was to be complete before the first customer connects. In Gibson Place, there is ongoing construction throughout the years that customers connect. This is why there are multiple years' additions in the Gibson Place filing, and only one single year, at the time of completion, for the First Coast filing.

The development plan and construction is very different between the two utilities.

**From:** Malissa Bennett <MBennett@psc.state.fl.us>  
**Sent:** Monday, June 6, 2022 10:23 AM  
**To:** 'dswain@milianswain.com' <dswain@milianswain.com>  
**Cc:** Justin Swards <jswards@psc.state.fl.us>; Bart Fletcher <BFletche@PSC.STATE.FL.US>; Mark Cicchetti <MCICCHET@PSC.STATE.FL.US>  
**Subject:** RE: Gibson Place Utility Company

Ms. Swain,

1. I am requesting a schedule that is like the one I have attached.
2. Thank you for clearing this up. I will adjust my calculations.

Thank You,

Malissa Bennett  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
(850)413-6822

**From:** dswain@milianswain.com <dswain@milianswain.com>  
**Sent:** Monday, June 6, 2022 10:14 AM  
**To:** Malissa Bennett <MBennett@psc.state.fl.us>  
**Cc:** Martin S. Friedman <mfriedman@deanmead.com>  
**Subject:** RE: Gibson Place Utility Company

Malissa – I received the following questions in your review of Gibson Place, with responses in red.

1. A depreciation schedule like the one you prepared in response to a staff data request in the First Coast case, a copy of which is attached. Please let me know exactly what you are looking for. This same information pertaining to depreciation expense and accumulated depreciation is provided on the 1A and 1B support schedules, just in a different format. The only column not included is the “NBV” column.
2. On the 1b support schedules we filed (copy attached) the by the year columns do not equal the total column. There is a column inadvertently hidden. In the excel file we provided with the filing , it is tab “Sched 1 Coll \_Trans Estimate”, column B. This column is the expenditures that started in 2021.



Milian, Swain & Associates, Inc.

**Deborah Swain  
Vice President**

2025 SW 32<sup>nd</sup> Avenue  
Miami, Florida 33145  
(305) 496-2374 (Cell)  
(305) 441-0123 (Ofc)  
(305) 441-0688 (Fax)

[dswain@milianswain.com](mailto:dswain@milianswain.com)

## Malissa Bennett

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**From:** dswain@milianswain.com  
**Sent:** Friday, June 10, 2022 2:47 PM  
**To:** Malissa Bennett  
**Cc:** Justin Swards; Bart Fletcher; Mark Cicchetti; 'Martin S. Friedman'  
**Subject:** RE: Gibson Place  
**Attachments:** GPU Initial Rates April 2022 Filed.xlsx; Data Request - Wastewater Plant Depr CIAC Amort pg 2 of 2.pdf

Marissa –

There are no separate, additional workpapers for CIAC nor depreciation. All calculations are contained in the excel file provided with the filing of the application, attached here for your convenience. In particular, the detail is contained on the tabs:

- Schedule No. 4 SVC Avail- WTR
- Schedule No. 4 SVC Avail- SWR
- Sched 1 Dist\_WTP Estimate
- Sched 1 Coll\_Trans Estimate \* Please note that in the original excel spreadsheet, this tab as Column B hidden.

The second page has no change from the version filed. Although dollars were expended commencing in 2021, depreciation would not start until construction completion in 2023. Attached is the original page 2.

**From:** Malissa Bennett <MBennett@psc.state.fl.us>  
**Sent:** Friday, June 10, 2022 11:34 AM  
**To:** 'dswain@milianswain.com' <dswain@milianswain.com>  
**Cc:** Justin Swards <jsewards@psc.state.fl.us>; Bart Fletcher <BFletche@PSC.STATE.FL.US>; Mark Cicchetti <MCICCHET@PSC.STATE.FL.US>; 'Martin S. Friedman' <MFriedman@deanmead.com>  
**Subject:** Gibson Place

Deborah,

I need to see if I can get a couple of things from you for Gibson Place.

CIAC work papers

Depreciation work papers

The second page for the wastewater schedule you sent me on Monday.

If you have any questions please reach out.

Thank You,

Malissa Bennett  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850  
(850)413-6822