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.

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.

|  |  |
| --- | --- |
|  | /s/ Adam J. Teitzman |
|  | ADAM J. TEITZMAN  Commission Clerk |

Florida Public Service Commission

2540 Shumard Oak Boulevard

Tallahassee, Florida 32399

(850) 413‑6770

www.floridapsc.com

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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Balance**  **Per Utility**  **2/28/22** | **Adjustments** |  | **Commission-Approved**  **2/28/22** |
|  |  |  |  |  |
| 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 | 155,893 | (2,510) | D | 153,383 |
|  |  |  |  |  |
| Total | $73,708 | *($2,658)* |  | *$71,050* |

**CSWR-Florida Utility Operating Company, LLC**

**Tymber Creek Utilities, Inc.**

**Schedule of Wastewater Net Book Value as of**

**February 28, 2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Description** | **Balance**  **Per Utility**  **2/28/22** | **Adjustments** |  | **Commission-Approved**  **2/28/22** |
|  |  |  |  |  |
| 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 | 380,306 | - | D | 380,306 |
|  |  |  |  |  |
| Total | $237,972 | *($73,023)* |  | *$164,949* |

**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** |
|  |  |
| 1. UPIS |  |
| To reflect the appropriate balance. | ($48,765) |
|  |  |
| 1. Accumulated Depreciation |  |
| To reflect the appropriate balance. | *46,106* |
|  |  |
|  |  |
| 1. CIAC |  |
| To reflect the appropriate balance. | 2,510 |
|  |  |
|  |  |
| 1. Accumulated Amortization of CIAC |  |
| To reflect the appropriate balance. | (2,510) |
|  |  |
|  |  |
| Total Adjustments to Water Net Book Value as of February 28, 2022 | *($2,658)* |

**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. | *81,563* |
|  |  |
|  |  |
| Total Adjustments to Wastewater Net Book Value as of February 28, 2022 | *($73,023)* |
|  |  |
|  |  |

**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 | 1,230 | (697) |
|  |  |  |  |
|  | Total | $286,268 | *($216,349)* |
|  |  |  |  |

**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 | *($124,123)* |
| 360 | Collection Sewers - Force | 12,551 | *(5,859)* |
| 361 | Collection Sewers - Gravity | 273,086 | *(235,170)* |
| 363 | Services to Customers | 43,346 | *(39,822)* |
| 364 | Flow Measuring Devices | 31,553 | *(31,553)* |
| 370 | Receiving Wells | 83,227 | *(11,544)* |
| 380 | Treatment and Disposal Equipment | 252,642 | (252,642) |
| 382 | Outfall Sewer Lines | 10,827 | *(8,478)* |
| 389 | Other Plant and Misc. Equipment | 5,725 | *(3,526)* |
| 390 | Office Furniture and Equipment | 6,935 | (6,935) |
| 391 | Transportation Equipment | 2,817 | *(1,174)* |
| 395 | Power Operated Equipment | 3,120 | *(1,689)* |
|  |  |  |  |
|  | Total | $882,940 | *($722,515)* |