BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

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| In re: Application for staff-assisted rate case in Sumter County by Jumper Creek Utility Company. | DOCKET NO. 140147-WSORDER NO. PSC-15-0335-PAA-WSISSUED: August 20, 2015 |

The following Commissioners participated in the disposition of this matter:

ART GRAHAM, Chairman

LISA POLAK EDGAR

RONALD A. BRISÉ

JULIE I. BROWN

JIMMY PATRONIS

NOTICE OF PROPOSED AGENCY ACTION

ORDER APPROVING RATE INCREASE FOR WATER AND WASTEWATER

AND FINAL ORDER ESTABLISHING TEMPORARY RATES

BY THE COMMISSION:

 NOTICE is hereby given by the Florida Public Service Commission that the action discussed herein, except where identified as a Final Agency Action, is preliminary in nature and will become final unless a person whose interests are substantially affected files a petition for a formal proceeding, pursuant to Rule 25-22.029, Florida Administrative Code (F.A.C.).

**Background**

 Jumper Creek Utility Company (Jumper Creek or Utility) is a Class C water and wastewater utility serving approximately 43 customers in Sumter County. Jumper Creek’s service territory is located in the Southwest Florida Water Management District (SWFWMD) and is not in a water use caution area. The Utility’s application in the instant docket shows total gross revenues of $13,078 for water and $18,624 for wastewater, with net operating losses of $10,424 and $423 for water and wastewater, respectively.

 The Jumper Creek systems were originally owned by Jumper Creek Manor Homeowners’ Association, Inc. (HOA). The HOA, as a nonprofit entity, was exempt from our regulation, pursuant to Section 367.022(7), Florida Statutes (F.S.). In a 2010 transfer docket, by Order No. PSC-11-0377-PAA-WS, the Jumper Creek systems were transferred to Aqua Utilities Florida, Inc. (AUF).[[1]](#footnote-1) The existing rates at the time of this transfer remained the same. AUF subsequently transferred the systems to Jumper Creek Utility Company in a 2013 transfer docket by Order No. PSC-14-0299-PAA-WS,[[2]](#footnote-2) where Jumper Creek’s net book value was last established. The instant case will be the first time we will establish rates for the systems.

 Jumper Creek filed its application for a Staff-Assisted Rate Case (SARC) on August 1, 2014, and subsequently completed our filing requirements. October 3, 2014 was established as the official filing date in this case.

 On June 26, 2015, Jumper Creek and the Office of Public Counsel (OPC) filed a Joint Settlement Agreement for our approval. We approved the Settlement Agreement at the July 21, 2015, Agenda Conference and is reflected in this Order.

 We have jurisdiction in this case pursuant to Sections 367.011, 367.0814, 367.101, and 367.121, F.S.

**Decision**

Quality of Service

 Pursuant to Rule 25-30.433(1), F.A.C., in water and wastewater rate cases, we shall determine the overall quality of service provided by a utility. This is derived from an evaluation of three separate components of the Utility operations. These components are the quality of the Utility’s product, the operational conditions of the Utility’s plant and facilities, and the Utility’s attempt to address customer satisfaction. Jumper Creek’s compliance with DEP and the SWFWMD regulations; and customer comments or complaints received by us are also reviewed.

Quality of Product and Operating Condition of the Plant and Facilities

Jumper Creek’s service area is located near Bushnell, Florida, in Sumter County. The raw water source is ground water, which is obtained from two wells in the service area and is treated. The water treatment processing sequence is to pump raw water from the aquifer, inject calcium hypochlorite, and distribute.

In addition to primary contaminants, Section 367.0812, F.S., requires us to consider secondary contaminants as part of the overall quality of service. Secondary contaminants are those contaminants a customer would likely notice because they impact things like color or smell. However, secondary contaminants are not a health risk and DEP does not typically undertake enforcement actions for secondary standards, unless another type of contaminant exceeds the maximum contaminant levels (MCL).

Jumper Creek is current in all of its required chemical analyses. We reviewed the chemical analysis with samples dated August 20, 2014, for the disinfection byproducts and January 24, 2012, for all other contaminants. Laboratory tests show that Jumper Creek’s finished water product is well below the MCLs allowed by DEP for all primary and secondary contaminants, and there appear to be no water quality compliance issues with this facility.

We reviewed the Utility’s last two DEP Sanitary Survey Reports, dated March 18, 2010, and May 14, 2013. For each inspection, no deficiencies were found and DEP determined that the facility was in compliance with its rules and regulations. Based on Jumper Creek’s DEP compliance, we find that the operational condition of the water treatment plant (WTP) is satisfactory.

The wastewater treatment plant (WWTP) is an extended aeration facility with reclaimed water directed to a rapid infiltration basin. We reviewed the last Compliance Evaluation Inspection (CEI) performed by DEP, dated April 17, 2014. DEP’s report listed four deficiencies. First, one of the three blowers did not work. Jumper Creek corrected this deficiency by installing a new blower motor in December 2014. Second, the automatic timer for the blowers did not work. The Utility replaced the automatic timer in April 2014. Third, the lift station wet well needed cleaning. The Utility cleaned the wet well and notified DEP in May 2014. Fourth, DEP stated there was no current flow meter calibration onsite due to the elapsed time meter not functioning. Jumper Creek repaired and calibrated the meter, and reported its actions to DEP in May 2014.

During its April 14, 2015 site inspection, we verified that all of the deficiencies noted on DEP’s CEI had been corrected. However, our staff observed that another blower motor was not working. The Utility replaced the motor and submitted an invoice for the replacement to be included in the instant docket. Based on Jumper Creek’s status with DEP and its prompt repair actions, we find that the operational condition of the WWTP is satisfactory.

Customer Satisfaction

A customer meeting was held in Webster, Florida, on April 1, 2015. Four of the Utility’s customers attended the meeting and three spoke. Prior to the customer meeting, on November 12, 2014, one customer sent written comments to us objecting to the rate increase. No other customers have submitted written comments to us.

All of the customers who spoke were concerned about the rate increase. In addition to rates, one customer had the following concerns: (1) high levels of chlorine in the water; and (2) odor from the WWTP.

Subsequent to the customer meeting, Jumper Creek tested the chlorine residual at customers’ homes, and reported the results to us in a letter dated April 7, 2015. DEP requires water suppliers to maintain a minimum free chlorine residual of at least 0.2 milligrams per liter (mg/L), or a minimum combined chlorine residual of 0.6 mg/L throughout the system at all times. DEP also has designated a maximum system chlorine level of 4.0 mg/L. Jumper Creek reported that all of the customers’ chlorine residuals tested at 1.0 mg/L, above the minimum level required, but well below the maximum allowed.

Regarding the odor from the WWTP, after the customer meeting the Utility spoke with the customer who voiced the concern. The WWTP is located behind some homes that are across the street from this customer. After speaking with the customer, the Utility found that there was a sewer clean out which did not have a proper cap on it protruding from the ground near the customer’s home. Jumper Creek replaced the cap on April 6, 2015. The Utility reported that, on subsequent site visits, no odor was detected.

We reviewed the complaints in our Complaint Tracking System for the Jumper Creek water and wastewater systems from January 1, 2009, through December 31, 2013. Our staff did not find any complaints filed by customers served by Jumper Creek’s WTP or WWTP.

On January 15, 2015, we sent a letter to DEP requesting information on complaints that were filed with DEP regarding this water system from January 1, 2009, through December 31, 2013. DEP reported that it received no complaints regarding the Jumper Creek WTP during that time. Jumper Creek stated that no complaints have been filed with the Utility since it began operations as Jumper Creek Utility Company.

We find that the condition of the water and wastewater treatment facilities are satisfactory and the water provided by Jumper Creek is meeting applicable water quality standards, including primary and secondary standards, as prescribed in the DEP rules. It also appears that the Utility has attempted to address the customers’ concerns. Therefore we find that the overall quality of service for the Jumper Creek water and wastewater systems in Sumter County is satisfactory.

Used and Useful (U&U)

Jumper Creek’s water system has a 12-inch well rated at 600 gallons per minute (gpm) and an 8-inch well rated at 570 gpm, for a total capacity of 1,170 gpm. The Utility has a 13,000-gallon hydropneumatic tank for system pressurization. A hypochlorination system is used for disinfection and water from the tank is pumped into the water distribution system.

 The distribution system is a network of approximately 5,410 linear feet of 6-inch PVC pipe. According to the Utility, there are 9 fire hydrants in its service area.

 The WWTP is a 35,000 gallon per day (gpd) extended aeration facility operated to provide secondary treatment with basic disinfection. Reclaimed water is directed to a two-cell rapid infiltration basin with a 12,100 square foot wetted area.

 The collection system is a network of force mains, collecting mains, and a lift station. According to the Utility’s records, the force mains consist of approximately 1,088 linear feet of 4-inch PVC pipe, and the collecting mains consist of approximately 4,872 linear feet of 8-inch PVC pipe. According to the Utility, there are 23 manholes.

Excessive Unaccounted for Water

 Rule 25-30.4325, F.A.C., describes EUW as unaccounted for water in excess of 10 percent of the amount produced. Unaccounted for water is all water that is produced and not sold, metered, or accounted for in the records of the Utility. Rule 25-30.4325(10), F.A.C., provides that to determine whether adjustments to plant and operating expenses, such as purchased electrical power and chemicals cost, are necessary, we will consider all relevant factors as to the reason for EUW, solutions implemented to correct the problem, or whether a proposed solution is economically feasible. The unaccounted for water is calculated by subtracting both the gallons used for other purposes, such as flushing, and the gallons sold to customers from the total gallons pumped for the test year.

The Utility’s records indicated 2,484,730 gallons of water were produced during the test year, 2,260,000 gallons of water were sold to customers, and 112,462 gallons were used for other purposes. Thus, unaccounted for water is 4.5 percent of the amount produced, resulting in no excessive unaccounted for water.

Water Treatment Plant Used &Useful

 Pursuant to Rule 25-30.4325, F.A.C., the U&U percentage of a WTP without storage is calculated by dividing the peak system demand by the firm reliable capacity (FRC). The system demand is based on the single maximum day in the test year less EUW, plus a fire flow allowance and a growth allowance.

Because the Utility has no storage capacity, the FRC is based on the capacity of the system excluding the largest well, expressed in gallons per minute (gpm). The Utility has two wells, rated at 600 gpm and 570 gpm. Thus, excluding the larger well and using the capacity of the remaining well, the Utility’s FRC is 570 gpm.

 The peak day of 23,600 gallons (or 16.4 gpm), which occurred on March 31, 2014, appears to be appropriate since it is not associated with unusual occurrences. Fire flow for the Utility’s service area is 500 gpm. As discussed above, the Utility’s EUW is zero. Pursuant to Rule 25-30.431, F.A.C., a linear regression analysis of the Utility’s historical growth shows that there has been no growth for the 5-year statutory growth period. Thus, a growth allowance is not considered. Therefore, pursuant to Rule 25-30.4325, F.A.C., we find that the WTP is 90.6 percent U&U. [(16.4gpm+500gpm)/570gpm]

Inflow & Infiltration

 Typically, infiltration results from groundwater entering a wastewater collection system through broken or defective pipes and joints; whereas, inflow results from water entering a wastewater collection system through manholes or lift stations. By convention, the allowance for infiltration is 500 gpd per inch diameter pipe per mile, and an additional 10 percent of water sold is allowed for inflow. Rule 25-30.432, F.A.C., provides that in determining the amount of U&U plant, we will consider I&I. Additionally, adjustments to operating expenses such as chemical and electrical costs are also considered necessary. The Utility’s records indicated that it treated less wastewater (931,600 gallons) than it would be allowed for infiltration and inflow as described above (1,072,488 gallons). Thus, the Utility had no excessive I&I for the test year.

Wastewater Treatment Plant Used &Useful

 Pursuant to Rule 25-30.432, F.A.C., the U&U analysis of the Utility’s WWTP is based on the customer demand compared with the permitted plant capacity, with customer demand measured on the same basis as permitted capacity. The DEP permitted capacity for this facility is 35,000 gpd based on a three-month rolling average daily flow. Based on the comparable flow of 2,728 gpd during the test year, with no consideration given for growth or excessive I&I, we find that the WWTP be considered 7.8 percent U&U.

Water Distribution and Wastewater Collection Systems Used &Useful

 The U&U analysis for the water distribution and wastewater collection systems are determined by dividing the number of lots connected to the systems by the number of lots fronting mains in the service area. Consideration is given for growth, if applicable. The Utility reported 43 connections during the test year, with 115 lots fronting mains. We calculated the water distribution and wastewater collection systems to be 37.4 percent U&U. In Order No. PSC-11-0377-PAA-WS, it was determined that the Utility’s distribution and collection systems were developer contributed and imputed in contributions in aid of construction. Therefore, we find that the water distribution and wastewater collection systems be considered 100 percent U&U.[[3]](#footnote-3)

 We find it appropriate that Jumper Creek’s WTP is 90.6 percent U&U, its WWTP is 7.8 percent U&U, and its distribution and collection systems shall each be considered 100 percent U&U. There is no indication of EUW or excessive I&I.

Water and Wastewater Test Year Rate Bases

Jumper Creek’s net book value was last established in its 2013 transfer docket by Order No. PSC-14-0299-PAA-WS.[[4]](#footnote-4) The test year ended June 30, 2014, was used for the instant case. A summary of each water rate base and wastewater rate base component, and approved adjustments, are discussed below.

Utility Plant in Service (UPIS): The Utility recorded UPIS of $511,881 for water and $389,284 for wastewater. The Jumper Creek audit noted no exceptions to the Utility’s UPIS balances. The audit included three pro forma additions to wastewater plant totaling $3,860 along with retirements of $2,895 for these items. The Utility included a fourth pro forma item for its water plant in service that shall be covered in the Utility’s contract with U.S. Water Services Corp. (USWSC). We therefore have not included this pro forma item. We increased wastewater plant in service by $965. We find that the appropriate UPIS balances are $511,881 for water and $390,249 for wastewater.

Land & Land Rights: The Utility recorded a test year land value of $2,272 for water and $18,722 for wastewater. No adjustments are necessary; therefore, the appropriate land balances are $2,272 and $18,722 for water and wastewater, respectively.

Non-Used and Useful (non-U&U) Plant: The Utility recorded non-U&U plant balances of $0 for water and $128,851 for wastewater. The WTP is 90.6 percent U&U and the WWTP is 7.8 percent U&U. Jumper Creek’s distribution and collection systems were calculated as 37.4 percent U&U. In Order No. PSC-11-0377-PAA-WS, it was determined that the Utility’s distribution and collection systems were developer contributed and imputed in contributions in aid of construction, therefore, the distribution and collection systems is 100 percent U&U.[[5]](#footnote-5)

 Application of the U&U percentages to the average plant balances, associated average accumulated depreciation balances, and associated average acquisition adjustment (AA) balances results in a net increase of $9,095 for water and a net decrease of $81,606 for wastewater non-U&U components, respectively. Therefore, non-U&U plant balances are $9,095 for water and $47,245 for wastewater.

Contributions In Aid of Construction (CIAC): The Utility recorded CIAC balances of $157,236 for water and $221,828 for wastewater. No additions occurred in the test year, and no adjustments are necessary. The CIAC is $157,236 and $221,828 for water and wastewater, respectively.

Accumulated Depreciation: Jumper Creek recorded a test year accumulated depreciation balance of $151,215 for water and $126,053 for wastewater. We recalculated accumulated depreciation using the prescribed rates set forth in Rule 25-30.140, F.A.C., and depreciation associated with plant additions and retirements, and as a result has decreased wastewater accumulated depreciation by $2,830. We decreased accumulated depreciation by $11,885 for water and $8,097 for wastewater to reflect the simple average. The total adjustments to this account are a decrease of $11,885 for water and $10,927 for wastewater. The adjustments result in accumulated depreciation balances of $139,330 for water and $115,126 for wastewater.

Accumulated Amortization of CIAC: The Utility recorded amortization of CIAC of $38,790 for water and $54,724 for wastewater. Amortization of CIAC has been recalculated using composite depreciation rates, and as a result we decreased water accumulated amortization of CIAC by $6,430 and increased wastewater accumulated amortization of CIAC by $3,531. Also, we decreased water accumulated amortization of CIAC by $2,195 and wastewater accumulated amortization of CIAC $4,078 to reflect the simple average. The net adjustments result in a decrease of $8,625 for water and $547 for wastewater. The accumulated amortization of CIAC balances are $30,166 for water and $54,177 for wastewater.

Acquisition Adjustment (AA): The Utility recorded AA balances of $208,895 for water and $104,855 for wastewater. Due to the timing of when the acquisition adjustment occurred within the test year, an averaging adjustment would not be appropriate. Thus, we did not adjust the balance. Therefore, the appropriate acquisition adjustment balances are $208,895 for water and $104,855 for wastewater.

Accumulated Amortization of the AA: The Utility recorded an accumulated amortization of the AA balance of $0 for water and $0 for wastewater. We increased these accounts by $1,125 for water and $572 for wastewater to reflect the appropriate amount of accumulated amortization of the AA. We increased these balances by $20,143 for water and by $10,249 for wastewater to include a full year of accumulated amortization of the AA. Inclusion of a full year of amortization more appropriately represents the effect of the AA on a going-forward basis. Our total adjustments to this account result in accumulated amortization of the AA balances of $21,268 for water and $10,821 for wastewater.

Working Capital Allowance: Working capital is defined as the short-term investor-supplied funds that are necessary to meet operating expenses. Consistent with Rule 25-30.433(2), F.A.C., we used the one-eighth of the operation and maintenance (O&M) expense formula approach for calculating the working capital allowance. Applying this formula, a working capital allowance of for water is $2,035 (based on O&M expense of $16,278/8), and $3,047 for wastewater (based on O&M expense of $24,377/8).

Rate Base Summary: Based on the foregoing, the appropriate average test year rate base for water is $53,066 and the average test year rate base for wastewater is a negative $12,038. Water and wastewater rate bases are shown on Schedule Nos. 1-A and 1-B, respectively. The related adjustments are shown on Schedule No. 1-C.

Overall Rate of Return and Return on Equity

According to the audit, Jumper Creek’s test year capital structure reflected common equity of $2,810 and customer deposits of $760. The Utility’s capital structure has been reconciled with the rate base. The appropriate ROE for the Utility is 8.74 percent based upon our approved leverage formula currently in effect.[[6]](#footnote-6) We approve an ROE of 8.74 percent, with a range of 7.74 percent to 9.74 percent, and an overall rate of return of 8.62 percent. The ROE and overall rate of return are shown on Schedule No. 2.

Test Year Revenues

Jumper Creek recorded total test year water revenues of $13,078, which includes water service revenues of $11,746 and miscellaneous revenues of $1,332. The Utility recorded total test year wastewater revenues of $18,624. Based on a review of the Utility’s billing determinants and the rates that were in effect during the test year, we determined service revenues for the water system is increased by $980 to reflect total test year service revenues of $12,726. We adjusted miscellaneous revenues to reflect the appropriate amount of $1,288 and split it equally between water and wastewater. As a result, miscellaneous revenues are decreased by $688 for water and increased by $644 for wastewater to reflect the appropriate miscellaneous revenues of $644 for each system during the test year. Therefore, we find that the appropriate test year revenues for Jumper Creek’s water and wastewater systems are $13,370 ($13,078 + $980 - $688) and $20,662 ($20,018 + $644), respectively. Test year revenues are shown on Schedule Nos. 3-A and 3-B.

Total Operating Expense

Jumper Creek recorded operating expense of $40,132 for water and $36,333 for wastewater for the test year ended June 30, 2014. The test year O&M expenses have been reviewed, including invoices, canceled checks, and other supporting documentation. We made several adjustments to the Utility's operating expenses as summarized below.

Purchased Power (615/715): The Utility recorded purchased power expense of $1,544 for water and $2,251 for wastewater. Two late fees were included in the wastewater invoices in this account. As a result, we decreased this account by $55 for wastewater. Therefore, the purchased power expense is $1,544 and $2,196 for water and wastewater, respectively.

Chemicals (618/718): The Utility recorded chemicals expense of $47 for water and $455 for wastewater. No adjustments are necessary, and therefore chemicals expense is $47 for water and $455 for wastewater.

Contractual Services - Professional (631/731): Jumper Creek recorded contractual services – professional expense of $1,250 for water and $2,083 for wastewater. The Utility included an invoice with no supporting documentation in the wastewater account; therefore, we decreased this account by $833. The resulting amounts for contractual services – professional expense are $1,250 for water and $1,250 for wastewater.

Contractual Services - Other (636/736): Jumper Creek recorded contractual services – other expense of $11,503 for water and $16,391 for wastewater. We increased these accounts by $119 for water and $184 for wastewater. In addition, we decreased the water account by $894 to remove an extra month of expenses in the water account.

 We received letters from the OPC and the Utility regarding the contract between the Utility and USWSC. After reviewing these letters, we adjusted the contract expenses for salaries, fuel, and vehicle maintenance. Our total adjustments to these expenses result in a decrease of $121 to water and $121 to wastewater.

 USWSC provided its costing and allocation model to us and OPC. We reviewed the model and its inputs and allocation procedures and, with the exception of the items for which adjustments were made, found the model to be reasonable. In particular, evaluation of the model revealed USWSC included 1,000 potential ERCs to its total ERCs served to spread the costs over a larger base. This lowers the cost per ERC. USWSC indicated it does this to recognize potential future ERCs that are expected to be added through growth or acquisitions. By spreading costs over multiple systems, and including potential ERCs to recognize potential future growth, Jumper Creek customers are realizing operational and cost benefits that would not be available if it operated on a stand-alone basis. In conclusion, we find the adjusted cost of the management services contract with USWSC is reasonable.

 The net adjustments are a decrease of $896 to water and an increase of $63 to wastewater. The resulting amounts for contractual services – other expense are $10,607 for water and $16,454 for wastewater.

Insurance Expense (655/755): Jumper Creek recorded insurance expense of $1,098 for water and $366 for wastewater for the test year. We reduced insurance expense by $99 for lack of documentation. In addition, insurance expense shall be allocated equally between the water and wastewater systems. Therefore, we split the remaining $1,365 between the two systems, $682 for water and $682 for wastewater. The net adjustments decrease insurance expense for water by $416 and increase insurance expense for wastewater by $316. Therefore, we find insurance expense for the test year of $682 for water and $682 for wastewater.

Regulatory Commission Expense (665/765): The Utility recorded regulatory commission expense of $118 for water and $118 for wastewater for the test year. This includes filing fees, noticing fees, and consulting fees. No adjustments were made to this account. We find a regulatory commission expense of $118 for water and $118 for wastewater.

Bad Debt Expense (670/770): Jumper Creek recorded bad debt expense of $825 for water and $174 for wastewater. To establish an appropriate amount of bad debt expense for the test year, staff calculated a three year average using annual reports filed for the years 2012, 2013, and 2014. Using the three year average, we find a decrease of $263 for water and an increase of $584 for wastewater. Therefore, we find bad debt expense of $562 for water and $758 for wastewater.

Miscellaneous Expense (675/775): The Utility recorded miscellaneous expense of $2,120 for water and $657 for wastewater. As a result of the settlement agreement, water miscellaneous expense has been reduced by $1,500 to $620. Therefore, we find miscellaneous expense of $620 for water and $657 for wastewater.

Operation and Maintenance Expenses Summary: Based on the above adjustments, we find that the O&M expense balances are $16,278 for water and $24,377 for wastewater. Our adjustments to O&M expense are shown on Schedule Nos. 3-A through 3-E.

Depreciation Expense (Net of Amortization of CIAC): The Utility recorded depreciation expense of $23,771 for water and $19,099 for wastewater during the test year. We recalculated depreciation expense using the prescribed rates set forth in Rule 25-30.140, F.A.C. We decreased depreciation expense by $4 for water and $40 for wastewater to reflect the appropriate depreciation expense. Also, we decreased depreciation expense by $1,756 for water and $9,797 for wastewater to reflect the non-U&U portion of the test year depreciation expense. Jumper Creek recorded amortization expense of CIAC as $7,310 for water and $10,853 for wastewater during the test year. We also recalculated amortization of CIAC expense and decreased these accounts by $2,921 for water and $2,698 for wastewater to reflect the appropriate amount of this expense. Our net adjustments are an increase of $1,161 to water and a decrease of $7,139 to wastewater, resulting in a net depreciation expense of $17,622 ($23,771 – $7,310 + $1,161) for water and $1,107 ($19,099 – $10,853 - $7,139) for wastewater.

Amortization Expense of the AA: Jumper Creek recorded no amortization expense of the AA. This expense for the test year was $1,125 for water and $572 for wastewater. The test year balances only capture one half of a month of this expense. A full year of this expense shall be used to reflect the appropriate amount of this expense moving forward. Therefore, we increased this amount to $20,143 for water and $10,249 for wastewater in place of the test year amounts. Also, to reflect the non-U&U portion of the test year amortization of AA expense, we decreased this account by $1,256 for water and $3,860 for wastewater. Our net adjustments are increases of $18,887 for water and $6,389 for wastewater. We find amortization expense of the AA of $18,887 for water and $6,389 for wastewater.

Taxes Other Than Income (TOTI): Jumper Creek recorded a TOTI balance of $4,319 for water and $3,785 for wastewater. We recalculated the Utility’s ad valorem taxes using the updated 2014 rates and has decreased this account $1,113 for water and $843 for wastewater. We also included property tax expense for the pro forma plant additions resulting in an increase of $11 for wastewater. We increased this account by $49 for water and $93 for wastewater to reflect the appropriate test year Regulatory Assessment Fees (RAFs) based on adjusted test year revenues. Also, to reflect the non-U&U portion of the test year TOTI expense, we decreased this account by $163 for water and $797 for wastewater.

 In addition, revenues have been increased by $9,745 for water and $7,525 for wastewater to reflect the change in revenue required to cover expenses and allow the approved return on investment. As a result, TOTI shall be increased by $439 for water and $339 for wastewater to reflect RAFs of 4.5 percent on the approved change in revenues. Our net adjustments are decreases of $789 for water and $1,196 for wastewater. Therefore, we find TOTI of $3,530 and $2,589 for water and wastewater, respectively.

Operating Expenses Summary: The application of our approved adjustments to Jumper Creek’s test year operating expenses results in operating expenses of $18,544 for water and $26,966 for wastewater. Operating expenses are shown on Schedule Nos. 3-A and 3-B. The related adjustments are shown on Schedule Nos. 3-C, 3-D, and 3-E.

Revenue Requirement

Jumper Creek shall be allowed an annual increase of $9,745 for water (72.89 percent) and an annual increase of $7,525 for wastewater (36.42 percent). This will allow the Utility the opportunity to recover its expenses and earn an 8.62 percent return on its water system. The calculations are shown in Tables 8-1 and 8-2 for water and wastewater, respectively:

**Table 8-1**

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| --- |
| **Water Revenue Requirement** |
| Adjusted Rate Base |  | $53,066 |
| Rate of Return |  | x 8.62% |
| Return on Rate Base |  | $4,572  |
| Adjusted O&M Expense |  | 16,278 |
| Depreciation Expense (Net)  |  | 17,622 |
| Amortization Expense of AA |  | (18,887) |
| Taxes Other Than Income |  | 3,092 |
| Test Year RAFs |  | 439 |
| Revenue Requirement  |  | $23,115 |
| Less Adjusted Test Year Revenues |  | 13,370 |
| Annual Increase |  | $9,745 |
| Percent Increase |  | 72.89% |

**Table 8-2**

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| --- |
| **Wastewater Revenue Requirement** |
| Revenue Requirement  |  | $28,187 |
| Less Adjusted Test Year Revenues |  | 20,662 |
| Annual Increase |  | $7,525  |
| Percent Increase |  | 36.42% |

Water and Wastewater Rate Structures and Rates

Water Rates

The Jumper Creek water system is located in Sumter County within the SWFWMD. The Utility provides water service to approximately 43 residential customers. Approximately 2.83 percent of the residential customer bills during the test year had zero gallons indicating a non-seasonal customer base. The average residential water demand is 4,566 gallons per month. Currently, the Utility’s water rate structure consists of a monthly base facility charge (BFC) of $25.25, which includes an allotment of 10,000 gallons per month, and a gallonage charge of $2.52 for those gallons in excess of 10,000.

We performed an analysis of the Utility’s billing data in order to evaluate various BFC cost recovery percentages and the appropriate rate structure for the residential water customers. The goal of the evaluation was to select the rate design parameters that: 1) produce the approved revenue requirement; 2) equitably distribute cost recovery among the utility’s customers; and 3) implement, where appropriate, water conserving rate structures consistent with our practice.

 A BFC and uniform gallonage charge is the preferred rate structure for residential water service. We find that 40 percent of the water revenues shall be generated from the BFC, which will provide sufficient revenues to design a gallonage charge that will send an appropriate pricing signal to customers. Based on an approved revenue increase and the removal of the 10,000 gallon allotment in the base facility charge, the residential consumption can be expected to decline by 255,000 gallons resulting in anticipated average residential demand of 4,051 gallons per month. We find an 11.28 percent reduction in total residential consumption and corresponding reductions of $174 for purchased power, $5 for chemicals, and $8 for RAFs to reflect the anticipated repression, which results in a post repression revenue requirement of $22,283.

Based on the foregoing, we find 40 percent of the water revenues be generated from the BFC. The traditional BFC and uniform gallonage charge rate structure shall be approved for residential and general service water customers. A 11.28 percent reduction in total residential consumption and corresponding reductions of $174 for purchased power, $5 for chemicals, and $8 for RAFs shall be made to reflect the anticipated repression. Our approved rate structure and the resulting wastewater rates are shown on Schedule Nos. 4-A.

Wastewater Rates

The Utility also provides wastewater service to its 43 residential customers. Currently, the wastewater rate structure consists of a monthly flat rate of $40.44 for all customer classes. We performed an analysis of the Utility’s billing data in order to evaluate various BFC cost recovery percentages and gallonage caps for the residential wastewater customers. The goal of the evaluation was to select the rate design parameters that: 1) produce the approved revenue requirement; 2) equitably distribute cost recovery among the utility’s customers; and 3) implement a gallonage cap that considers approximately the amount of water that may return to the wastewater system.

 A BFC and gallonage charge with cap is the preferred rate structure for residential wastewater service. Since metered water usage is available, staff believes the flat rate structure shall be discontinued. Typically, our practice is to allocate at least 50 percent of the wastewater revenue requirement to the BFC due to the capital intensive nature of wastewater plants. Based on the significant increase in the revenue requirement, 50 percent of the revenue requirement shall be generated from the BFC in order to mitigate the impact of the rate increase.

The gallonage cap recognizes that not all water used by residential customers is returned to the wastewater system. The cap creates the maximum amount a residential customer would pay for wastewater service. Typically, the residential wastewater cap is set at approximately 80 percent of the water demand. Based on the Utility’s billing analysis, the 6,000 gallon level is where approximately 80 percent of water demand is captured. Therefore, the gallonage cap is set at 6,000 gallons.

In addition, based on the expected reduction in water demand described above, a repression adjustment shall also be made for wastewater. Because wastewater rates are calculated based on customers’ water demand, if those customers’ water demand is expected to decline, then the billing determinants used to calculate wastewater rates shall also be adjusted. Therefore, we find that a repression adjustment shall also be made to calculate wastewater rates. Based on the billing analysis for the wastewater system, we find a repression adjustment of 14,551 gallons to reflect the anticipated reduction in water demand used to calculate wastewater rates. We find a .73 percent reduction in total residential consumption and corresponding reductions of $16 for purchased power, $3 for chemicals, $7 for sludge removal, and $1 for RAFs to reflect the anticipated repression, which results in a post repression revenue requirement of $28,160.

 Based on the above, we find it appropriate for a discontinuance of the flat rate structure for wastewater customers. The residential wastewater customers’ rate structure shall consist of a BFC for all meter sizes, based on a 50 percent allocation of wastewater revenue to the BFC, with a cap of 6,000 gallons. A 73 percent reduction in total residential consumption and corresponding reductions of $16 for purchased power, $3 for chemicals, $7 for sludge removal, and $1 for RAFs shall be made to reflect the anticipated repression. We also find that the general service gallonage charge shall be 1.2 times greater than the residential gallonage charge which is consistent with Commission practice. Our approved rate structure and the resulting wastewater rates are shown on Schedule Nos. 4-B.

We find it appropriate to approve the monthly water and wastewater rates and rate structure are shown on Schedule Nos. 4-A and 4-B, respectively. The Utility shall file revised tariff sheets and a proposed customer notice to reflect our approved rates. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the approved rates shall not be implemented until our staff has approved the proposed customer notice and the notice has been received by the customers. The Utility shall provide proof of the date notice was given within 10 days of the date of the notice.

Interim Rate

(Final Agency Action)

By Order No. PSC-14-0596-PCO-WS, issued October 22, 2014, we authorized the collection of interim water and wastewater rates, subject to refund, pursuant to Section 367.082, F.S. The approved interim revenue requirement was $24,020 and $18,998 for water and wastewater, respectively, which represents an increase of $10,942 or 83.67 percent for water and $374 or 2.01 percent for wastewater.

 According to Section 367.082, F.S., any refund shall be calculated to reduce the rate of return of the utility during the pendency of the proceeding to the same level within the range of the newly authorized rate of return. Adjustments made in the rate case test period that do not relate to the period interim rates are in effect shall be removed.

 In this proceeding, the test period for establishment of interim and final rates is the 12-month period ended June 30, 2014. Jumper Creek’s approved interim rates did not include any provisions for pro forma or projected operating expenses or plant. The interim increase was designed to allow recovery of total operating expenses.

 To establish the proper refund amount, we calculated a revised interim revenue requirement utilizing the same data used to establish final rates. Using the principles discussed above, the revenue requirement of $18,998 for wastewater granted in Order No. PSC-14-0596-PCO-WS is less than the revised revenue requirement for the interim collection period of $28,187 for wastewater. As a result of the settlement agreement, there shall be no interim refund for water service provided during the pendency of the rate case. As such, we find it appropriate that no refund is required for revenues collected under interim rates. Further, upon issuance of the Consummating Order in this docket, the surety bond shall be released.

**Rate Reduction for Amortized Rate Case Expense**

(Final Agency Action)

Section 367.0816, F.S., requires that the rates be reduced immediately following the expiration of the four-year period by the amount of the rate case expense previously included in rates. The reduction will reflect the removal of revenue associated with the amortization of rate case expense, the associated return in working capital, and the gross-up for RAFs. The total reductions are $125 and $130 for water and wastewater, respectively.

 The water and wastewater rates shall be reduced as shown on Schedule Nos. 4-A and 4-B to remove rate case expense grossed-up for RAFs and amortized over a four-year period. The decrease in rates shall become effective immediately following the expiration of the four-year rate case expense recovery period, pursuant to Section 367.0816, F.S. Jumper Creek is required to file revised tariffs and a proposed customer notice setting forth the lower rates and the reason for the reduction no later than one month prior to the actual date of the required rate reduction. If the Utility files this reduction in conjunction with a price index or pass-through rate adjustment, separate data shall be filed for the price index and/or pass-through increase or decrease and the reduction in the rates due to the amortized rate case expense.

Initial Customer Deposits

 Rule 25-30.311, F.A.C., contains the criteria for collecting, administering, and refunding customer deposits. Customer deposits are designed to minimize the exposure of bad debt expense for the Utility and, ultimately, the general body of ratepayers. Historically, we have set initial customer deposits equal to two times the average estimated bill.[[7]](#footnote-7) Currently, the Utility’s existing initial deposits for residential 5/8″ x 3/4" meters are $50 for water and $80 for wastewater. Based on our approved rates, the appropriate initial customer deposit shall be $113 for water and $114 for wastewater to reflect an average residential customer bill for two months.

We find the appropriate initial customer deposits shall be $113 and $114 for the residential 5/8″ x 3/4″ meter size for water and wastewater, respectively. The initial customer deposits for all other residential meter sizes and all general service meter sizes is two times the average estimated bill for water and wastewater. The approved customer deposits is effective for connections made on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475, F.A.C. The Utility is required to charge the approved charges until authorized to change them by us in a subsequent proceeding.

Temporary Rates

(Final Agency Action)

By this Order, we propose an increase in water and wastewater rates. A timely protest might delay what may be a justified rate increase resulting in an unrecoverable loss of revenue to the Utility. Therefore, pursuant to Section 367.0814(7), F.S., in the event of a protest filed by a party other than the Utility, the approved rates are approved as temporary rates. Jumper Creek shall file revised tariff sheets and a proposed customer notice to reflect our approved rates. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. In addition, the temporary rates shall not be implemented until our staff has approved the proposed notice, and the notice has been received by the customers. The approved rates collected by the Utility shall be subject to the refund provisions discussed below.

 The Utility shall be authorized to collect the temporary rates upon our staff’s approval of an appropriate security for the potential refund and the proposed customer notice. Security shall be in the form of a bond or letter of credit in the amount of $11,516. Alternatively, the Utility could establish an escrow agreement with an independent financial institution.

If the Utility chooses a bond as security, the bond shall contain wording to the effect that it will be terminated only under the following conditions:

1. This Commission approves the rate increase; or,
2. If this Commission denies the increase, the Utility shall refund the amount collected that is attributable to the increase.

If the Utility chooses a letter of credit as a security, it shall contain the following conditions:

1) The letter of credit is irrevocable for the period it is in effect, and,

2) The letter of credit will be in effect until a final Commission order is rendered, either approving or denying the rate increase.

If security is provided through an escrow agreement, the following conditions should be part of the agreement:

1) No monies in the escrow account may be withdrawn by the Utility without the express approval of this Commission;

2) The escrow account shall be an interest bearing account;

3) If a refund to the customers is required, all interest earned by the escrow account shall be distributed to the customers;

4) If a refund to the customers is not required, the interest earned by the escrow account shall revert to the Utility;

5) All information on the escrow account shall be available from the holder of the escrow account to our representative at all times;

6) The amount of revenue subject to refund shall be deposited in the escrow account within seven days of receipt;

7) This escrow account is established by the direction of this Commission for the purpose(s) set forth in its order requiring such account. Pursuant to Cosentino v. Elson, 263 So. 2d 253 (Fla. 3d DCA 1972), escrow accounts are not subject to garnishments;

8) Our Commission Clerk must be a signatory to the escrow agreement; and,

9) The account must specify by whom and on whose behalf such monies were paid.

 In no instance shall the maintenance and administrative costs associated with the refund be borne by the customers. These costs are the responsibility of, and shall be borne by, the Utility. Irrespective of the form of security chosen by the Utility, an account of all monies received as a result of the rate increase shall be maintained by the Utility. If a refund is ultimately required, it shall be paid with interest calculated pursuant to Rule 25-30.360(4), F.A.C.

The Utility shall maintain a record of the amount of the security, and the amount of revenues that are subject to refund. In addition, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility shall file reports with our Office of Commission Clerk no later than the 20th of each month indicating the monthly and total amount of money subject to refund at the end of the preceding month. The report filed shall also indicate the status of the security being used to guarantee repayment of any potential refund.

Adjusting Books to Reflect Commission’s Decision

To ensure that the Utility adjusts its books in accordance with our decision, Jumper Creek shall provide proof, within 90 days of the final order in this docket, that the adjustments for all applicable NARUC USOA primary accounts have been made.

 Based on the foregoing, it is

 ORDERED by the Florida Public Service Commission that Jumper Creek Utility Company’s application for an increase in rates and charges is hereby approved as set forth in the body of this Order. It is further

 ORDERED that each of the findings made in the body of this Order are hereby approved in every respect. It is further

 ORDERED that all matters contained in the attachments and schedules appended hereto are incorporated by reference. It is further

 ORDERED that the appropriate average test year base rate for Jumper Creek Utility Company is $53,066 and the average test year wastewater rate base is a negative $12,038. It is further

 ORDERED that the appropriate return on equity (ROE) is 8.74 percent with a range of 7.74 percent to 9.74 percent. The appropriate overall rate of return is 8.62 percent. It is further

 ORDERED that the appropriate test year revenues for Jumper Creek Utility Company is water and wastewater systems are $13,370 and $20,662, respectively. It is further

 ORDERED that appropriate amount of total operating expense for the Utility is $18,544 for water and $26,966 for wastewater. It is further

 ORDERED that the appropriate revenue requirement is $23,115 for water and $28,187 for wastewater, resulting in an annual increase of $9,745 for water (72.89 percent), and an annual increase of $7,525 for wastewater (36.42 percent). It is further

 ORDERED that the recommended rate structures and monthly water and wastewater rates are shown on Schedule Nos. 4-A and 4-B, respectively. It is further

ORDERED that the Utility shall file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. It is further

ORDERED that the approved rates shall not be implemented until our staff has approved the proposed customer notice and the notice has been received by the customers. The Utility shall provide proof of the date notice was given within 10 days of the date of the notice. It is further

ORDERED that the proper refund amount shall be calculated by using the same data used to establish final rates, excluding pro forma and other items not in effect during the interim period. This revised revenue requirement for the interim collection period shall be compared to the amount of interim revenue requirement granted. Based on this calculation and the settlement agreement, no refunds are required. It is further

ORDERED that, subject to the conditions set forth in the body of this Order, following the expiration of the four-year rate case expense recovery period, water and wastewater rates shall be reduced as shown on Schedule Nos. 4-A and 4-B, to remove rate case expense grossed-up for RAFs and amortized over a four-year period. It is further

ORDERED that Jumper Creek shall be required to file revised tariffs and a proposed customer notice setting forth the lower rates and the reason for the reduction no later than one month prior to the actual date of the required rate reduction. If the Utility files this reduction in conjunction with a price index or pass-through rate adjustment, separate data shall be filed for the price index and/or pass-through increase or decrease and the reduction in the rates due to the amortized rate case expense. It is further

ORDERED that the appropriate initial customer deposits are $113 and $114 for the residential 5/8″ x 3/4″ meter size for water and wastewater, respectively. The initial customer deposits for all other residential meter sizes and all general service meter sizes shall be two times the average estimated bill for water and wastewater. The approved customer deposits should be effective for services rendered or connections made on or after the stamped approval date on the tariff sheets, pursuant to Rule 25-30.475, F.A.C. The Utility shall be required to charge the approved charges until authorized to change them by the Commission in a subsequent proceeding. It is further

 ORDERED that the approved rates shall be approved for the Utility on a temporary basis, subject to refund with interest, in the event of a protest filed by a party other than the Utility. Jumper Creek shall file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates shall be effective for service rendered on or after the stamped approval date on the tariff sheet, pursuant to Rule 25-30.475(1), F.A.C. It is further

ORDERED that the temporary rates shall not be implemented until our staff has approved the proposed notice, and the notice has been received by the customers. Prior to implementation of any temporary rates, the Utility shall provide appropriate security. If the recommended rates are approved on a temporary basis, the rates collected by the Utility shall be subject to the refund provisions. It is further

ORDERED that, after the increased rates are in effect, pursuant to Rule 25-30.360(6), F.A.C., the Utility shall file reports with the Commission’s Office of Commission Clerk no later than the 20th of each month indicating the monthly and total amount of money subject to refund at the end of the preceding month. The report filed shall also indicate the status of the security being used to guarantee repayment of any potential refund. It is further

ORDERED That the Utility shall be required to provide proof, within 90 days of the effective date of the final order in this docket, that the adjustments for all applicable NARUC USOA primary accounts have been made. It is further

ORDERED that the provisions of this Order, issued as proposed agency action, shall become final and effective upon the issuance of a Consummating Order unless an appropriate petition, in the form provided by Rule 28-106.201, F.A.C., is received by the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on the date set forth in the “Notice of Further Proceedings” attached hereto. It is further

ORDERED that, if no person whose substantial interests are affected by the proposed agency action files a protest within 21 days of the issuance of the order, a consummating order shall be issued. The docket shall remain open for our staff’s verification that the revised tariff sheets and customer notice have been filed by the Utility and approved by staff. Once these actions are complete, this docket shall be closed administratively. It is further

ORDERED that upon issuance of the Consummating Order in this docket, the surety bond shall be released.

 By ORDER of the Florida Public Service Commission this 20th day of August, 2015.

|  |  |
| --- | --- |
|  | /s/ Carlotta S. Stauffer |
|  | CARLOTTA S. STAUFFERCommission 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.

TLT

NOTICE OF FURTHER PROCEEDINGS OR JUDICIAL REVIEW

 The Florida Public Service Commission is required by Section 120.569(1), Florida Statutes, to notify parties of any administrative hearing that is available under Section 120.57, Florida Statutes, as well as the procedures and time limits that apply. This notice should not be construed to mean all requests for an administrative hearing will be granted or result in the relief sought.

 Mediation may be available on a case-by-case basis. If mediation is conducted, it does not affect a substantially interested person's right to a hearing.

 **Except as identified in the body of this Order as a Final Agency Action, and reflected in corresponding ordering paragraphs**, our action proposed herein is preliminary in nature. Any person whose substantial interests are affected by the action proposed by this order may file a petition for a formal proceeding, in the form provided by Rule 28-106.201, Florida Administrative Code. This petition must be received by the Office of Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, by the close of business on September 10, 2015.

 In the absence of such a petition, this order shall become final and effective upon the issuance of a Consummating Order.

 Any objection or protest filed in this/these docket(s) before the issuance date of this order is considered abandoned unless it satisfies the foregoing conditions and is renewed within the specified protest period.

**Any party adversely affected by the Commission's final action in this matter, identified as a Final Agency Action and reflected in the corresponding ordering paragraphs,** may request: (1) reconsideration of the decision by filing a motion for reconsideration with the Office of Commission Clerk, within fifteen (15) days of the issuance of this Order in the form prescribed by Rule 25-22.060, Florida Administrative Code; or (2) judicial review by the Florida Supreme Court in the case of an electric, gas or telephone utility or the First District Court of Appeal in the case of a water or wastewater utility by filing a notice of appeal with the Office of Commission Clerk and filing a copy of the notice of appeal and the filing fee with the appropriate court. This filing must be completed within thirty (30) days after the issuance of this Order, pursuant to Rule 9.110, Florida Rules of Appellate Procedure. The notice of appeal must be in the form specified in Rule 9.900(a), Florida Rules of Appellate Procedure.

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| **JUMPER CREEK UTILITY COMPANY** | **SCHEDULE NO. 1-A**  |
| **TEST YEAR ENDED 06/30/14** | **DOCKET NO. 140147-WS** |
| **SCHEDULE OF WATER RATE BASE** |  |   |
|   | **BALANCE** | **APPROVED** | **APPROVED** |
|   | **PER** | **ADJUSTMENTS** | **BALANCE** |
| **DESCRIPTION** | **UTILITY** | **TO UTIL. BAL.** |  |
|  |  |  |  |
| UTILITY PLANT IN SERVICE | $511,881  | $0  | $511,881  |
|   |  |  |   |
| LAND & LAND RIGHTS | 2,272  | 0  | 2,272  |
|   |  |  |   |
| NON-USED AND USEFUL COMPONENTS | 0  | (9,095) | (9,095) |
|   |  |  |   |
| CIAC | (157,236) | 0 | (157,236) |
|   |  |  |   |
| ACCUMULATED DEPRECIATION | (151,215) | 11,885 | (139,330) |
|   |  |  |   |
| AMORTIZATION OF CIAC | 38,790  | (8,625)  | 30,166  |
|  |  |  |  |
| ACQUISITION ADJUSTMENT | (208,895) | 0 | (208,895) |
|   |  |  |   |
| ACCUMULATED DEPRECIATION OF AA | 0 | 21,268 | 21,268 |
|  |  |  |  |
| WORKING CAPITAL ALLOWANCE | 0  | 2,035 | 2,035  |
|   |  |  |   |
| WATER RATE BASE | $35,597 | $17,469 | $53,066 |
|   |   |   |   |

|  |  |
| --- | --- |
| **JUMPER CREEK UTILITY COMPANY** | **SCHEDULE NO. 1-B**  |
| **TEST YEAR ENDED 06/30/14** | **DOCKET NO. 140147-WS** |
| **SCHEDULE OF WASTEWATER RATE BASE** |  |   |
|   | **BALANCE** | **APPROVED** | **APPROVED** |
|   | **PER** | **ADJUSTMENTS** | **BALANCE** |
| **DESCRIPTION** | **UTILITY** | **TO UTIL. BAL.** |  |
|  |  |  |  |
| UTILITY PLANT IN SERVICE | $389,284 | $965 | $390,249 |
|   |  |  |   |
| LAND & LAND RIGHTS | 18,722 | 0 | 18,722 |
|   |  |  |   |
| NON-USED AND USEFUL COMPONENTS | (128,851) | 81,606 | (47,245) |
|   |  |  |   |
| CIAC | (221,828) | 0 | (221,828) |
|   |  |  |   |
| ACCUMULATED DEPRECIATION | (126,053) | 10,927 | (115,126) |
|   |  |  |   |
| AMORTIZATION OF CIAC | 54,724 | (547) | 54,177 |
|  |  |  |  |
| ACQUISITION ADJUSTMENT | (104,855) | 0 | (104,855) |
|  |  |  |  |
| ACCUMULATED DEPRECIATION OF AA |  0 |  10,821 |  10,821 |
|   |  |  |   |
| WORKING CAPITAL ALLOWANCE | 0 | 3,047 | 3,047 |
|   |  |  |   |
| WASTEWATER RATE BASE | ($118,857) | $106,819 | ($12,038) |
|   |   |   |   |

|  |  |
| --- | --- |
|   | **JUMPER CREEK UTILITY COMPANY SCHEDULE NO. 1-C** |
|   | **TEST YEAR ENDED 06/30/14 DOCKET NO. 140147-WS** |
|   |  **ADJUSTMENTS TO RATE BASE PAGE 1 OF 1** |
|   |  |  |  |
|   |  | **WATER** | **WASTEWATER** |
|  | **UTILITY PLANT IN SERVICE** |  |  |
| 1. | To reflect pro forma additions. | $0 | $3,860 |
| 2. | To reflect retirements associated with pro forma additions. | 0 | (2,895) |
|  |  Total | $0 | $965 |
|  |  |  |  |
|   | **NON-USED AND USEFUL PLANT** |  |  |
| 1. | To reflect non-used and useful plant. | $(31,926) | $53,254 |
| 2. | To reflect non-used and useful accumulated depreciation. | 11,129 | (7,065) |
| 3. | To reflect non-used and useful acquisition adjustment. | 13,029 | 39,492 |
| 4. | To reflect non-used and useful amortization of acquisition adjustment. | (1,326) | (4,076) |
|  |  Total | $(9,095) | $81,606 |
|   |  |  |  |
|   | **ACCUMULATED DEPRECIATION** |  |  |
| 1. | To reflect an averaging adjustment. | $11,885 | $8,097 |
| 2. | To reflect appropriate Acc. Dep. associated with pro forma plant. | 0 | 2,830 |
|   |  Total | $11,885 | $10,927 |
|  |  |  |  |
|   | **AMORTIZATION OF CIAC** |  |  |
| 1. | To reflect the appropriate amount of amortization. | ($6,430) | $3,531 |
| 2. | To reflect an averaging adjustment. | (2,195) | (4,078) |
|  |  Total | ($8,625) | ($547) |
|  |  |  |  |
|  | **AMORTIZATION OF ACQUISTION ADJUSTMENT** |  |  |
| 1. | To reflect the amount of amortization of AA during the test year. | $1,125 | $572 |
| 2. | To normalize the appropriate amount of amortization of AA. | 20,143 | 10,249 |
|  |  Total | $21,268 | $10,821 |
|  |  |  |  |
|   | **WORKING CAPITAL ALLOWANCE** |  |  |
|   | To reflect 1/8 of test year O&M expenses. | $2,035  | $3,047  |
|   |   |   |   |

|  |  |  |  |
| --- | --- | --- | --- |
|   | **JUMPER CREEK UTILITY COMPANY** |   |  **SCHEDULE NO. 2**  |
|   | **TEST YEAR ENDED 06/30/14** |  |  |  |  |  **DOCKET NO. 140147-WS** |
|   | **SCHEDULE OF CAPITAL STRUCTURE** |  |  |  |  |  |   |
|   |   |   |   | **BALANCE** | **PRO** |   |   |   |   |
|   |  |  | **SPECIFIC** | **BEFORE** | **RATA** |  | **PERCENT** |  |  |
|   |  | **PER** | **ADJUST-** | **PRO RATA** | **ADJUST-** | **APPROVED** | **OF** |  | **WEIGHTED** |
|   | **CAPITAL COMPONENT** | **UTILITY** | **MENTS** | **ADJUSTMENTS** | **MENTS** | **BALANCE** | **TOTAL** | **COST** | **COST** |
|   |  |  |  |  |  |  |  |  |   |
| 1. | COMMON EQUITY | $2,810 | $0  | $2,810 | $37,646 | $40,456 | 98.16% | 8.74% | 8.58% |
| 2. | LONG-TERM DEBT | 0 | 0  | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| 3. | SHORT-TERM DEBT | 0 | 0 | 0 | 0 | 0 | 0.00% | 0.00% | 0.00% |
| 4. | PREFERRED STOCK | 0 | 0 | 0  | 0  | 0 | 0.00% | 0.00% | 0.00% |
|  5. | CUSTOMER DEPOSITS | 760 | 0 | 760 | 0 | 760 | 1.84% | 2.00% | 0.04% |
|  6. | DEFERRED INCOME TAXES | 0 | 0 | $0 |  0 | $0 | 0.00% | 0.00% | 0.00% |
| 7. | TOTAL | $3,570 | $0 | $3,570 | $37,646 | $41,216 | 100.00% | 10.74% | 8.62% |
|   |  |  |  |  |  |  |  |  |   |
|   |  |  |  | **RANGE OF REASONABLENESS** | **LOW** | **HIGH** |   |
|   |  |  |  |  RETURN ON EQUITY |  | 7.74% | 9.74% |   |
|   |  |  |  |  OVERALL RATE OF RETURN | 7.63% | 9.60% |   |
|  |  |  |  |  |  |  |  |
|  |  |
|   |   |   |   |   |   |   |   |   |   |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|   | **JUMPER CREEK UTILITY COMPANY** |   |   |  **SCHEDULE NO. 3-A**  |
|   | **TEST YEAR ENDED 06/30/14** |  |  |  |  **DOCKET NO. 140147-WS** |
|   | **SCHEDULE OF WATER OPERATING INCOME** |   |   |   |
|   |   |  |  | **APPROVED** | **ADJUST.** |  |
|   |  | **TEST YEAR** | **APPROVED**  | **ADJUSTED** | **FOR** | **REVENUE** |
|   |   | **PER UTILITY** | **ADJUSTMENTS** | **TEST YEAR** | **INCREASE** | **REQUIREMENT** |
|   |   |   |   |   |   |   |
|  1. | **OPERATING REVENUES**  | $13,078 | $292 | $13,370 | $9,745  | $23,115 |
|   |  |  |  |  | 72.89% |   |
|   | **OPERATING EXPENSES:** |  |  |  |  |   |
|  2. |  OPERATION & MAINTENANCE | $19,352  | ($3,074)  | $16,278  | $0  | $16,278  |
|   |  |  |  |  |  |   |
|  3. |  DEPRECIATION (NET) | 16,461 | 1,161 | 17,622 | 0 | 17,622 |
|   |  |  |  |  |  |   |
|  4. |  AMORTIZATION OF AA | 0 | (18,887) | (18,887) | 0 | (18,887)  |
|   |  |  |  |  |  |   |
|  5. |  TAXES OTHER THAN INCOME | 4,319 | (1,227) | 3,092 | 439  | 3,530 |
|   |  |  |  |  |  |   |
|  6. |  INCOME TAXES | 0 | 0 | 0 | 0  | 0  |
|   |  |  |  |  |  |   |
|  7. | **TOTAL OPERATING EXPENSES**  | $40,132 | ($22,027) | $18,105 | $439  | $18,544 |
|   |  |  |  |  |  |   |
|  8. | **OPERATING INCOME/(LOSS)**  | ($27,054) |  | ($4,735) |  | $4,572  |
|   |  |  |  |  |  |   |
|  9. | **WATER RATE BASE**  | $35.597 |  | $53,066 |  | $53,066 |
|   |  |  |  |  |  |   |
|  10. | **RATE OF RETURN** |  |  |  |  | 8.62% |
|   |   |   |   |   |   |   |

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|   | **JUMPER CREEK UTILITY COMPANY** |   |   |  **SCHEDULE NO. 3-B**  |
|   | **TEST YEAR ENDED 06/30/14** |  |  |  |  **DOCKET NO. 140147-WS** |
|   | **SCHEDULE OF WASTEWATER OPERATING INCOME** |   |   |   |
|   |   |  |  | **APPROVED** | **ADJUST.** |  |
|   |  | **TEST YEAR** | **APPROVED** | **ADJUSTED** | **FOR** | **REVENUE** |
|   |   | **PER UTILITY** | **ADJUSTMENTS** | **TEST YEAR** | **INCREASE** | **REQUIREMENT** |
|   |   |   |   |   |   |   |
|  1. | **OPERATING REVENUES**  | $18,624 | $2,038 | $20,662 | $7,525  | $28,187 |
|   |  |  |  |  | 36.42% |   |
|   | **OPERATING EXPENSES:** |  |  |  |  |   |
|  2. |  OPERATION & MAINTENANCE | $24,302  | $75  | $24,377  |  |  |
|   |  |  |  |  |  |  |
|  3. |  DEPRECIATION (NET) | 8,246 | (7,139) | 1,107 |  |  |
|   |  |  |  |  |  |  |
|  4. |  AMORTIZATION OF AA | 0 | (6,389) | (6,389)  |  |  |
|   |  |  |  |  |  |  |
|  5. |  TAXES OTHER THAN INCOME | 3,785 | (1,535) | 2,250 |  |  |
|   |  |  |  |  |  |  |
|  6. |  INCOME TAXES | 0 | 0 | 0 |  |  |
|   |  |  |  |  |  |  |
|  7. | **TOTAL OPERATING EXPENSES**  | $36,333 | ($14,987) | $21,346 |  |  |
|   |  |  |  |  |  |  |
|  8. | **OPERATING INCOME/(LOSS)**  | ($17,709) |  | ($684) |  |  |
|   |  |  |  |  |  |  |
|  9. | **WASTEWATER RATE BASE**  | ($12,038) |  | ($12,038) |  |  |
|   |  |  |  |  |  |  |
|   |  |  |  |  |  |  |
|   |  |   |   |   |  |  |

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|   |  | **JUMPER CREEK UTILITY COMPANY SCHEDULE NO. 3-C**  |
|   |  | **TEST YEAR ENDED 06/30/14 DOCKET NO. 140147-WS** |
|   |  | **ADJUSTMENTS TO OPERATING INCOME PAGE 1 OF 2** |
|   |  |  |  |
|  |  | **WATER** | **WASTEWATER** |
|   | **OPERATING REVENUES** |  |   |
|  1. | To reflect the appropriate test year services revenues. |  $980 | $1,394  |
|  2. | To reflect miscellaneous revenues. |  (688) |  644 |
|  |  Subtotal |  $292 |  $2,038 |
|   |  |  |   |
|   | **OPERATION AND MAINTENANCE EXPENSES** |  |   |
|  1. | Purchased Power (615/715)  |  |  |
|   | To reflect the appropriate amount of chemicals for the test year. | $0 | ($55) |
|   |  Subtotal | $0  | ($55)  |
|  |  |  |  |
|  2. | Contractual Services – Professional (631/731) |  |  |
|  | To remove unsupported invoices. |  $0 |  ($833) |
|  |  Subtotal |  $0 |  ($833) |
|  |  |  |  |
|  3. | Contractual Services - Other (636/736) |  |  |
|  | a. To exclude the month of July 2014. |  ($894) |  $0 |
|  | b. To reflect the appropriate amount of Contractual Services – Other. |  119 |  184 |
|  | c. To reflect administrative contract adjustments. |  (121) |  (121) |
|  |  Subtotal |  ($896) |  $63 |
|  |  |  |  |
|  4. | Insurance Expense (655/755) |  |  |
|  | a. To reflect appropriate insurance expense. |  ($416)  | $316  |
|  |  Subtotal |  ($416) |  $316 |
|  |  |  |  |
|  5. | Bad Debt Expense (670/770) |  |  |
|   | a. To reflect the 3 year average of bad debt expense. | ($263) | $584  |
|  |  Subtotal | ($263) | $584 |
|  |  |  |  |
|  6. | Miscellaneous Expense (675/775) |  |  |
|   | a. To reflect the new DEP licensing annual fee (Settlement Agreement). | ($1,500) | $0  |
|  |  Subtotal | ($1,500) | $0 |
|  |  |  |  |
|  | **TOTAL OPERATION & MAINTENANCE ADJUSTMENTS** | ($3,075) | $75  |
|  |  |  |  |
|  |  |  |  |
|   | **DEPRECIATION EXPENSE** |  |   |
|  1. | To reflect appropriate depreciation expense. | ($4) | ($40) |
|  2. | To reflect non-used and useful depreciation expense. |  (1,756) | (9,797)  |
|  3. | To reflect the appropriate amount of amortization expense of CIAC. | 2,921 | 2,698  |
|   |  Total | $1,161 | ($7,139) |
|  |  |  |  |
|   | **AMORTIZATION EXPENSE OF AA** |  |   |
|  1. | To reflect the appropriate amount of amortization expense of AA. | ($20,143) | ($10,249) |
|  2. | To reflect the non-used and useful amortization expense of AA. | 1,256 | 3,860  |
|   |  Total | ($18,887) | ($6,389) |
|  |  |  |  |

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|   |  | **JUMPER CREEK UTILITY COMPANY SCHEDULE NO. 3-C**  |
|   |  | **TEST YEAR ENDED 06/30/14 DOCKET NO. 140147-WS** |
|   |  | **ADJUSTMENTS TO OPERATING INCOME PAGE 2 OF 2** |
|   |  |  |  |
|  |  | **WATER** | **WASTEWATER** |
|   | **TAXES OTHER THAN INCOME** |  |   |
|  1. | To reflect the appropriate test year RAFs. | $49 | $93 |
|  2. | To reflect non-used and useful property taxes. |  (163) | (797)  |
|  3. | To reflect the appropriate test year property taxes. |  (1,113) | (842)  |
|  4. | To reflect the appropriate allocation of property taxes to plant additions. | 0 | 11  |
|   |  Total | ($1,227) | ($1,535) |
|  |  |  |  |

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| **JUMPER CREEK UTILITY COMPANY** |  | **SCHEDULE NO. 3-D**  |
| **TEST YEAR ENDED 06/30/14** |  | **DOCKET NO. 140147-WS** |
| **ANALYSIS OF WATER OPERATION AND MAINTENANCE EXPENSE** |
|  | **TOTAL** | **APPROVED** |  |
|  | **PER** | **ADJUST-** | **APPROVED** |
|  | **UTILITY** | **MENTS** | **TOTAL** |
| (601) SALARIES AND WAGES - EMPLOYEES | $0  | $0  | $0 |
| (603) SALARIES AND WAGES - OFFICERS | 750  | 0 | 750 |
| (604) EMPLOYEE PENSIONS AND BENEFITS | 0  | 0  | 0 |
| (610) PURCHASED WATER | 0  | 0  | 0 |
| (615) PURCHASED POWER | 1,544  | 0 | 1,544 |
| (616) FUEL FOR POWER PRODUCTION | 0  | 0  | 0 |
| (618) CHEMICALS | 47  | 0  | 47 |
| (620) MATERIALS AND SUPPLIES | 0  | 0  | 0 |
| (630) CONTRACTUAL SERVICES - BILLING | 0  | 0  | 0 |
| (631) CONTRACTUAL SERVICES - PROFESSIONAL | 1,250 | 0  | 1,250 |
| (633) CONTRACTUAL SERVICES - LEGAL | 98  | 0 | 98 |
| (636) CONTRACTUAL SERVICES - OTHER | 11,503  | (896)  | 10,607 |
| (640) RENTS | 0  | 0  | 0 |
| (650) TRANSPORTATION EXPENSE | 0  | 0 | 0 |
| (655) INSURANCE EXPENSE | 1,098  | (416)  | 682 |
| (665) REGULATORY COMMISSION EXPENSE | 118  | 0  | 118 |
| (670) BAD DEBT EXPENSE | 825  | (263) | 562 |
| (675) MISCELLANEOUS EXPENSE | 2,120  | (1,500) | 620 |
|   |  |  |   |
|  | $19,353  | ($3,075)  | $16,278  |
|   |   |   |   |

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| **JUMPER CREEK UTILITY COMPANY** |  | **SCHEDULE NO. 3-E**  |
| **TEST YEAR ENDED 06/30/14** |  | **DOCKET NO. 140147-WS** |
| **ANALYSIS OF WASTEWATER OPERATION AND MAINTENANCE EXPENSE** |
|  | **TOTAL** | **APPROVED** |  |
|  | **PER** | **ADJUST-** | **APPROVED** |
|  | **UTILITY** | **MENTS** | **TOTAL** |
| (701) SALARIES AND WAGES - EMPLOYEES | $0  | $0  | $0 |
| (703) SALARIES AND WAGES - OFFICERS | 750  | 0  | 750 |
| (704) EMPLOYEE PENSIONS AND BENEFITS | 0  | 0  | 0 |
| (710) PURCHASED SEWAGE TREATMENT | 0  | 0  | 0 |
| (711) SLUDGE REMOVAL EXPENSE | 959  | 0  | 959 |
| (715) PURCHASED POWER | 2,251  | (55) | 2,196 |
| (716) FUEL FOR POWER PRODUCTION | 0  | 0  | 0 |
| (718) CHEMICALS | 455  | 0  | 455 |
| (720) MATERIALS AND SUPPLIES | 0  | 0  | 0 |
| (730) CONTRACTUAL SERVICES - BILLING | 0  | 0  | 0 |
| (731) CONTRACTUAL SERVICES - PROFESSIONAL | 2,083 | (833)  | 1,250 |
| (735) CONTRACTUAL SERVICES - LEGAL | 98  | 0 | 98 |
| (736) CONTRACTUAL SERVICES - OTHER | 16,391  | 63  | 16,454 |
| (740) RENTS | 0  | 0  | 0 |
| (750) TRANSPORTATION EXPENSE | 0  | 0 | 0 |
| (755) INSURANCE EXPENSE | 366  | 316  | 682 |
| (765) REGULATORY COMMISSION EXPENSE | 118  | 0 | 118 |
| (770) BAD DEBT EXPENSE | 174  | 584  | 758 |
| (775) MISCELLANEOUS EXPENSE | 657  | 0 | 657 |
|   |  |  |   |
|  | $24,302 | $75  | $24,377  |
|   |   |   |   |

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|   | **JUMPER CREEK UTILITY COMPANY** |   | **SCHEDULE NO. 4-A**  |
|   | **TEST YEAR ENDED JUNE 30, 2014** | **DOCKET NO. 140147-WS** | **DOCKET NO. 140147-WS** |
|   | **MONTHLY WATER RATES** |  |
|   |  |   |  |  |  |
|   |  | **RATES AT** | **APPROVED** |  | **4 YEAR** |
|   |  | **TIME OF** | **INTERIM** | **APPROVED** | **RATE** |
|   |  | **FILING** | **RATES** | **RATES** | **REDUCTION** |
|   | **Residential and General Service** |  |  |  |   |
|   | Base Facility Charge for All Meter Sizes | $25.25  | $48.77  | N/A | N/A |
|   | Base Facility Charge by Meter Size |  |  |  |   |
|   | 5/8" x 3/4" | N/A | N/A | $18.01 | $0.10 |
|   | 3/4" | N/A | N/A | $27.02 | $0.15 |
|   | 1" | N/A | N/A | $45.03 | $0.25 |
|   | 1-1/2" | N/A | N/A | $90.05 | $0.50 |
|   | 2" | N/A | N/A | $144.08 | $0.81 |
|   | 3" | N/A | N/A | $288.16 | $1.62 |
|   | 4" | N/A | N/A | $450.25 | $2.52 |
|   | 6" | N/A | N/A | $900.50 | $5.05 |
|   | 8" | N/A | N/A | $1,440.80 | $8.08 |
|   |  |  |  |  |   |
|   | Charge per 1,000 gallons | N/A | N/A | $6.67 | $0.04 |
|   | 0 - 10,000 gallons | $0.00  | $0.00  | N/A | N/A |
|   | Over 10,000 gallons | $2.52  | $4.87  | N/A | N/A |
|   |   |  |  |  |   |
|   | **Typical Residential 5/8" x 3/4" Meter Bill Comparison** |  |  |  |   |
|   | 4,000 Gallons | $25.25  | $48.77  | $44.69 |   |
|   | 6,000 Gallons | $25.25  | $48.77  | $58.03 |   |
|   | 10,000 Gallons | $25.25  | $48.77  | $84.71 |   |
|   |  |   |   |   |   |

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|   | **JUMPER CREEK UTILITY COMPANY** |   |   |   | **SCHEDULE NO. 4-B** |
|   | **TEST YEAR ENDED JUNE 30, 2014** | **DOCKET NO. 140147-WS**   |
|   | **MONTHLY WASTEWATER RATES** |  |
|   |  |   |  |  |  |
|   |  | **RATES AT** | **APPROVED** |  | **4 YEAR** |
|   |  | **TIME OF** | **INTERIM** | **APPROVED** | **RATE**  |
|   |  | **FILING** | **RATES** | **RATES** | **REDUCTION** |
|   | **Residential Service** |  |  |  |   |
|   | Flat Rate | $40.44  | $41.25  | N/A | N/A |
|   | Base Facility Charge for All Meter Sizes |  N/A  |  N/A  | $28.47 | $0.14 |
|   |  |  |  |  |   |
|   | Charge per 1,000 gallons - Residential | N/A | N/A | $7.08 | $0.03 |
|   | 6,000 gallon cap |  |  |  |   |
|   |  |  |  |  |   |
|   | **General Service** |  |  |  |   |
|   | Flat Rate | $40.44 | $41.25 | N/A | N/A |
|   | Base Facility Charge by Meter Size |  |  |  |   |
|   | 5/8"X3/4" | N/A | N/A | $28.47 | $0.14 |
|   | 3/4" | N/A | N/A | $42.71 | $0.21 |
|   | 1" | N/A | N/A | $71.18 | $0.34 |
|   | 1-1/2" | N/A | N/A | $142.35 | $0.69 |
|   | 2" | N/A | N/A | $227.76 | $1.10 |
|   | 3" | N/A | N/A | $455.52 | $2.20 |
|   | 4" | N/A | N/A | $711.75 | $3.44 |
|   | 6" | N/A | N/A | $1,423.50 | $6.87 |
|   | 8" | N/A | N/A | $2,277.60 | $10.99 |
|   |  |  |  |  |   |
|   | Charge per 1,000 gallons | N/A | N/A | $8.50 | $0.04 |
|   |  |  |  |  |   |
|   | **Typical Residential 5/8" x 3/4" Meter Bill Comparison** |  |  |  |   |
|   | 4,000 Gallons | $40.44  | $41.25  | $56.79 |   |
|   | 6,000 Gallons | $40.44  | $41.25  | $70.95 |   |
|   | 10,000 Gallons | $40.44  | $41.25  | $70.95 |   |
|   |   |   |   |   |   |

1. Order No. PSC-11-0377-PAA-WS, issued September 12, 2011, in Docket No. 100114-WS, In re: Application for approval of transfer of Horizon Homes of Central Florida, Inc. and Five Land Group, LLC’s water and wastewater systems to Aqua Utilities Florida, Inc., and for amendment of Certificate Nos. 507-W and 441-S, in Sumter County. [↑](#footnote-ref-1)
2. Order No. PSC-14-0299-PAA-WS, issued June 11, 2014, in Docket No. 130176-WS, In re: Application for approval of transfer of certain water and wastewater facilities and Certificate Nos. 507-W and 441-S of Aqua Utilities Florida, Inc. to Jumper Creek Utility Company in Sumter County. [↑](#footnote-ref-2)
3. Order No. PSC-11-0377-PAA-WS, issued September 12, 2011, in Docket No. 100114-WS, In re: Application for approval of transfer of Horizon Homes of Central Florida, Inc. and Five Land Group, LLC's water and wastewater systems to Aqua Utilities Florida, Inc., and for amendment of Certificate Nos. 507-W and 441-S, in Sumter County. [↑](#footnote-ref-3)
4. Order No. PSC-14-0299-PAA-WS, issued June 11, 2014, in Docket No. 130176-WS, In re: Application for approval of transfer of certain water and wastewater facilities and Certificate Nos. 507-W and 441-S of Aqua Utilities Florida, Inc. to Jumper Creek Utility Company in Sumter County. [↑](#footnote-ref-4)
5. Issued in Docket No. 100114-WS. [↑](#footnote-ref-5)
6. Order No. PSC-14-0272-PAA-WS, issued May 29, 2014, in Docket No. 140006-WS, In re: Water and wastewater industry annual reestablishment of authorized range of return on common equity for water and wastewater utilities pursuant to Section 367.081(4)(f), F.S. [↑](#footnote-ref-6)
7. Order No. PSC-14-0508-AS-WS, issued September 24, 2014, in Docket No. 130212-WS, In re: Application for increase in water/wastewater rates in Polk County by Cypress Lakes Utilities, Inc. [↑](#footnote-ref-7)