

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-

DATE: September 19, 2025

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

FROM: Kate McClelland, Public Utilities Supervisor, Division of Accounting & Finance 

RE: Docket No. 20250052-WS: Application for increase in water and wastewater rates in Brevard, Citrus, Duval, Highlands, Marion, and Volusia Counties by CSWR-Florida Utility Operating Company.

Please place the attached document into the docket file.

From: [Aaron Silas](#)
To: [Amber Norris](#)
Cc: [Matthew Vogel](#); [Kate McClelland](#)
Subject: Re: Aquarina - Non-Potable - CIAC
Date: Thursday, September 18, 2025 4:32:48 PM

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Amber,

Confirmed!

Thanks,

Aaron Silas
Assistant VP, Customer Experience & Regulatory Operations
Central States Water Resources, Inc.
1-314-380-8510

From: Amber Norris <amnorris@psc.state.fl.us>
Sent: Thursday, September 18, 2025 3:27 PM
To: Aaron Silas <asilas@cswrgroup.com>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Kate McClelland <KMCClell@psc.state.fl.us>
Subject: RE: Aquarina - Non-Potable - CIAC

Aaron—it may have been lost in the emails, but confirming that all of these amounts for non-potable were previously reflected in potable? Just want to make sure we are making the correct corresponding adjustments.

Thanks!

Amber

From: Aaron Silas <asilas@cswrgroup.com>
Sent: Thursday, September 18, 2025 4:09 PM
To: Amber Norris <amnorris@psc.state.fl.us>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Kate McClelland <KMCClell@psc.state.fl.us>
Subject: Re: Aquarina - Non-Potable - CIAC

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Absolutely! I've been notified that the associated amortization expense for the test year is \$1,584.24

Thanks,

Aaron Silas

Assistant VP, Customer Experience & Regulatory Operations
Central States Water Resources, Inc.
1-314-380-8510

From: Amber Norris <amnorris@psc.state.fl.us>
Sent: Thursday, September 18, 2025 2:57 PM
To: Aaron Silas <asilas@cswrgroup.com>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Kate McClelland <KMcclell@psc.state.fl.us>
Subject: RE: Aquarina - Non-Potable - CIAC

Aaron—could you also provide the associated CIAC amortization expense for the test year?

From: Aaron Silas <asilas@cswrgroup.com>
Sent: Thursday, September 18, 2025 3:49 PM
To: Kate McClelland <KMcclell@psc.state.fl.us>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Amber Norris <amnorris@psc.state.fl.us>
Subject: Re: Aquarina - Non-Potable - CIAC

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.
Kate,

Sorry for the delay! I reached out to Accounting and they have provided me with the below numbers for the non-potable side:

CIAC	(47,636)
CIAC AMRT	+34,962.79

Thank you!

Aaron Silas
Assistant VP, Customer Experience & Regulatory Operations
Central States Water Resources, Inc.
1-314-380-8510

From: Kate McClelland <KMcclell@psc.state.fl.us>
Sent: Thursday, September 18, 2025 2:02 PM
To: Aaron Silas <asilas@cswrgroup.com>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Amber Norris <amnorris@psc.state.fl.us>
Subject: RE: Aquarina - Non-Potable - CIAC


Good afternoon Mr. Silas,

I am reaching out to see if you have an update.

Thank you,

KATE L. McCLELLAND

Public Utilities Supervisor
Division of Accounting and Finance
Florida Public Service Commission

 850.413.6814

KMCCLELL@psc.state.fl.us

From: Kate McClelland

Sent: Wednesday, September 10, 2025 10:36 AM

To: 'Aaron Silas' <asilas@cswrgroup.com>

Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Amber Norris <amnorris@psc.state.fl.us>

Subject: Aquarina - Non-Potable - CIAC


Good morning Mr. Silas,

It came to our attention that the re-filed MFRs for Aquarina do not contain a breakdown for CIAC between Potable and Non-Potable. The full balance of (\$421,159) and an Accumulated Amortization of CIAC of \$280,629 are currently under Potable, with no balance for either for Non-Potable. The transfer order from 2021 shows that both systems had a balance for CIAC. Can you please inform us of the correct breakdown between the two systems?

Thank you,

KATE L. McCLELLAND

Public Utilities Supervisor
Division of Accounting and Finance
Florida Public Service Commission

 850.413.6814

KMCCLELL@psc.state.fl.us

From: [Kate McClelland](#)
To: ["Aaron Silas"](#)
Cc: [Matthew Vogel](#); [Amber Norris](#)
Subject: RE: Aquarina - Non-Potable - CIAC
Date: Thursday, September 18, 2025 3:56:15 PM

Aaron,

Just to clarify, should these amounts be removed from the corresponding balances on the Potable system? Or are the originally stated Potable amounts of (\$421,159) in CIAC and \$280,629 in Accumulated Amortization of CIAC to remain the same?

Thank you,

Kate

From: Aaron Silas <asilas@cswrgroup.com>
Sent: Thursday, September 18, 2025 3:49 PM
To: Kate McClelland <KMCClell@psc.state.fl.us>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Amber Norris <amnorris@psc.state.fl.us>
Subject: Re: Aquarina - Non-Potable - CIAC

CAUTION: This email originated from outside your organization. Exercise caution when opening attachments or clicking links, especially from unknown senders.

Kate,

Sorry for the delay! I reached out to Accounting and they have provided me with the below numbers for the non-potable side:

CIAC (47,636)
CIAC AMRT +34,962.79

Thank you!

Aaron Silas
Assistant VP, Customer Experience & Regulatory Operations
Central States Water Resources, Inc.
1-314-380-8510

From: Kate McClelland <KMCClell@psc.state.fl.us>
Sent: Thursday, September 18, 2025 2:02 PM
To: Aaron Silas <asilas@cswrgroup.com>
Cc: Matthew Vogel <MVogel@PSC.STATE.FL.US>; Amber Norris <amnorris@psc.state.fl.us>
Subject: RE: Aquarina - Non-Potable - CIAC

Good afternoon Mr. Silas,

I am reaching out to see if you have an update.