

080597-WS

Ann Cole

From: Mary Bane
Sent: Monday, August 17, 2009 12:05 PM
To: Bob Casey
Cc: Beth Salak; Dale Mailhot; Lisa Harvey; Tim Devlin; Marshall Willis; Patti Daniel; Richard Redemann; Jennie Lingo; Paul Stallcup; Catherine Beard; Jim Polk; Martha Brown; Chuck Hill; Betty Ashby; William C. Garner; Roberta Bass; Kay Posey; Larry Harris; Bill McNulty; Ann Cole
Subject: Re: Request for Oral Modification to Item 9, August 18, 2009 Agenda, Docket No. 080597-WS - Southlake Utilities, Inc. Request for an Increase in Water and Wastewater Rates

Approved.

Sent from my BlackBerry Wireless Handheld

From: Bob Casey
To: Mary Bane
Cc: Beth Salak; Dale Mailhot; Lisa Harvey; Tim Devlin; Marshall Willis; Patti Daniel; Richard Redemann; Jennie Lingo; Paul Stallcup; Catherine Beard; Jim Polk; Martha Brown
Sent: Mon Aug 17 08:47:14 2009
Subject: Request for Oral Modification to Item 9, August 18, 2009 Agenda, Docket No. 080597-WS - Southlake Utilities, Inc. Request for an Increase in Water and Wastewater Rates

Staff requests approval to make an oral modification to Item 9 on the August 18, 2009 agenda. Item 9 is a File and Suspend Rate Case for Southlake Utilities, Inc., a Class B water and wastewater utility in Lake County. The modification is necessary to correct an error in the calculation of regulatory assessment fees which understated Taxes Other Than Income by \$4,962 for water and \$4,920 for wastewater. This correction will result in fall-out changes to net operating income, revenue requirements, and rates.

The issues that will require modification are: Issues 13, 15, 16, 17, 18, 19, and 20. The schedules requiring revision are: Schedule Nos 3-A, 3-B, 3-C, 4A, and 4B.

The 5-month Effective Date for this docket has been waived through August 18, 2009. The specific modifications are in type and strike format as follows:

1) Page 26, Issue 13

Issue 13: Should any adjustments be made to the 2008 test year taxes other than income for water and wastewater?

Recommendation: Yes. Taxes other than income for the 2008 test year should be ~~decreased~~ increased by ~~\$35+~~ \$4,611 for water and decreased by ~~\$15,268~~ \$10,348 for wastewater. (Mann, Casey)

The utility included regulatory assessment fees of \$8,273 for water and \$21,956 for the adjusted test year, based on the utility calculated revenue increase. Staff reduced regulatory assessment fees by \$8,273 for water and \$21,956 for wastewater for calculation of staff recommended test year revenue. ~~Staff also reduced regulatory assessment fees by \$4,962 for water and \$4,920 for wastewater to reflect RAFs on actual test year revenues.~~ Combining these adjustments, along with the adjustment for regulatory assessment fees for the adjustment to revenue, taxes other than income for the 2008 test year should be ~~decreased by \$35+~~ increased by \$4,611 for water and decreased by ~~\$15,268~~ \$10,348 for wastewater, as shown below.

Staff Adjustments To Taxes Other Than Income	Water	Wastewater
Taxes Other than Income	\$12,884	\$17,114
Non-Used and Useful Adjustment to Property Taxes	\$0	(\$5,506)
Test year RAFs	(\$8,273) (\$13,235)	(\$21,956) (\$26,876)
	\$4,611 (\$351)	(\$10,348) (\$15,268)

2) Page 28, Issue 15

Issue 15: What is the test year water and wastewater operating income before any revenue increases?

Recommendation: The test year operating income should be ~~\$119,027~~ \$114,065 for water and ~~(\$334,724)~~ (\$339,644) for wastewater. (Mann, Casey)

Staff Analysis: The utility adjusted test year revenues are \$1,184,327 for water and \$1,293,211 for wastewater. Staff made adjustments of (\$183,853) for water and (\$487,912) for wastewater to remove the utility's requested final revenue increase. Staff also made adjustments of (\$110,257) for water and (\$109,236) for wastewater to reflect overstated test year revenues in the utility's filing (see audit finding No. 5). Based on the above adjustments, the staff adjusted test year operating income should be ~~\$119,027~~ \$114,065 for water and ~~(\$334,724)~~ (\$339,644) for wastewater.

3) Page 29, Issue 16

Issue 16: What is the appropriate pre-repression revenue requirement for the December 31, 2008 test year?

Recommendation: The following pre-repression revenue requirement should be approved. (Mann, Casey)

	Test Year Revenues	Increase	Revenue Requirement	Increase
Water	\$890,217	\$170,900 \$176,096	\$1,061,117 \$1,066,313	19.20% 19.78%
Wastewater	\$695,973	\$403,436 \$408,587	\$1,099,409 \$1,104,560	57.97% 58.71%

Staff Analysis:

~~This issue is a summary computation that is subject to the resolution of other issues related to rate base, cost of capital, and is primarily a "fall-out" number. The computation of the revenue requirement is shown on Schedules No. 3-A and 3-B. This results in a revenue requirement of \$1,061,117 for water and \$1,099,409 for wastewater which represents an increase of \$170,900 or 19.20 percent for water and \$1,099,409 or 57.97 percent for wastewater. The revenue requirement for wastewater is \$1,066,313 which represents an increase of \$403,436 or 57.97 percent for wastewater.~~

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58.71 percent for wastewater. These recommended pre-repression revenue requirements will allow the utility the opportunity to recover its expenses and earn an overall 8.52 percent return on its investment in water and a 9.47 percent return on its investment in wastewater rate base.

4) Page 30, Issue 17 What are the appropriate rate structures for the utility's respective water and wastewater systems?

Fifth Sentence in Recommendation paragraph: The BFC cost recovery allocation for the water system should be set at ~~34.8~~ 36.0 percent.

Staff Analysis, Second Paragraph, third sentence: Staff's recommended pre-repression rate structure analysis, plus two alternative rate structures, is shown on Table 17-1 on the following page.

Table 17-1

SOUTHLAKE UTILITIES, INC. STAFF'S RECOMMENDED AND ALTERNATIVE RATE STRUCTURES FOR THE WATER SYSTEM'S RESIDENTIAL CUSTOMERS PRE-REPRESSION ANALYSIS			
Current Rate Structure and Rates		Recommended Rate Structure and Rates	
BFC/uniform kgal		Three-Tiered Inclining-Blocks - Monthly Consumption of 0-10 Kgals; 10,001-20 Kgals; 20+ Kgals // BFC = 34.8 35.95 percent Rate Factors @ 1.0, 1.5 and 2.0	
BFC	\$8.98	BFC	\$8.98
All kgals	\$0.84	0-10 Kgals	\$0.94 \$0.95
		10,001-20 Kgals	\$1.41 \$1.43
		In Excess of 20 Kgals	\$1.88 \$1.91
Typical Monthly Bills		Typical Monthly Bills	
Cons (kgal)		Cons (kgal)	
0	\$8.98	0	\$8.98
5	\$13.18	5	\$13.68 \$13.73
10	\$17.38	10	\$18.38 \$18.46
15	\$21.58	15	\$25.43 \$25.62
20	\$25.78	20	\$32.48 \$32.76
25	\$29.98	25	\$41.88 \$42.33
Alternative 1		Alternative 2	
Three-Tiered Inclining-Blocks - Monthly Consumption of 0-10 Kgals; 10,001-20 Kgals; 20+ Kgals // BFC = 30 percent Rate Factors @ 1.0, 1.5 and 2.0		Three-Tiered Inclining-Blocks - Monthly Consumption of 0-10 Kgals; 10,001-20 Kgals; 20+ Kgals // BFC = 34.8 35.95 percent Rate Factors @ 1.0, 2.0 and 3.0	
BFC	\$7.50 \$7.75	BFC	\$8.98
0-10 Kgals	\$1.03 \$1.02	0-10 Kgals	\$0.75 \$0.76
10,001-20 Kgals	\$1.54 \$1.54	10,001-20 Kgals	\$1.51 \$1.53
In Excess of 20 Kgals	\$2.05 \$2.04	In Excess of 20 Kgals	\$2.26 \$2.29
Typical Monthly Bills		Typical Monthly Bills	
Cons (kgal)		Cons (kgal)	
0	\$7.50 \$7.75	0	\$8.98
5	\$12.65 \$12.85	5	\$12.73 \$12.76
10	\$17.80 \$17.95	10	\$16.48 \$16.58
15	\$25.50 \$25.60	15	\$24.03 \$24.23
20	\$33.20 \$33.25	20	\$31.58 \$31.88
25	\$43.45	25	\$42.88 \$43.33

Last Paragraph, Fourth Sentence: The BFC cost recovery allocation for the water system should be set at ~~34.8~~ 36.0 percent.

5) Page 33, Issue 18

Issue 18: Are repression adjustments to the utility's water and wastewater systems appropriate in this case, and, if so, what are the appropriate adjustments to make for this utility?

Recommendation: Yes, repression adjustments are appropriate. Residential water consumption should be reduced by ~~3.1~~ 2.9 percent, resulting in a consumption reduction of approximately ~~7,960~~ 7,308 kgals. Total residential water consumption for ratesetting is ~~246,880~~ 247,532 kgals. Total water consumption for ratesetting is ~~531,728~~ 532,380 kgals, which represents a ~~1.5~~ 1.4 percent reduction in overall consumption. The resulting water system reductions to revenue requirements are ~~\$1,013~~ \$930 in purchased power expense, ~~\$417~~ \$383 in chemicals expense and ~~\$67~~ \$62 in RAFs. The post-repression revenue requirement for the water system is ~~\$1,045,475~~ \$1,050,793.

Residential wastewater consumption should be reduced by ~~1.1~~ 1.0 percent, resulting in a consumption reduction of approximately ~~1,492.0~~ 1,383.4 kgals. Total residential wastewater consumption for ratesetting is ~~133,409.0~~ 133,517.6 kgals. Total wastewater consumption for ratesetting is ~~355,678.0~~ 355,786.6 kgals, which represents a 0.4 percent reduction in overall consumption. The resulting wastewater system reductions to revenue requirements are ~~\$897~~ \$832 in sludge removal expense, ~~\$492~~ \$456 in purchased power expense, ~~\$134~~ \$124 in chemicals expense, and ~~\$72~~ \$67 in RAFs. The post-repression revenue requirement for the wastewater system is ~~\$1,097,813~~ \$1,103,081.

6) Page 34, Issue 18

Based on the foregoing, repression adjustments to the utility's water and wastewater systems are appropriate. Residential water consumption should be reduced by ~~3.1~~ 2.9 percent, resulting in a consumption reduction of approximately ~~7,960~~ 7,308 kgals. Total residential water consumption for ratesetting is ~~246,880~~ 247,532 kgals. Total water consumption for ratesetting is ~~531,728~~ 532,380 kgals, which represents a ~~1.5~~ 1.4 percent reduction in overall consumption. The resulting water system reductions to revenue requirements are ~~\$1,013~~ \$930 in purchased power expense, ~~\$417~~ \$383 in chemicals expense and ~~\$67~~ \$62 in RAFs. The post-repression revenue requirement for the water system is ~~\$1,045,475~~ \$1,050,793.

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represents a 0.4 percent reduction in overall consumption. The resulting wastewater system reductions to revenue requirements are ~~\$897~~ \$832 in sludge removal expense, ~~\$492~~ \$456 in purchased power expense, ~~\$134~~ \$124 in chemicals expense, and ~~\$72~~ \$67 in RAFs. The post-repression revenue requirement for the wastewater system is ~~\$1,097,013~~ \$1,103,081.

7) Page 35, Issue 19

Issue 19: What are the appropriate rates for this utility?

Recommendation:

The appropriate monthly water rates are shown on Schedule 4-A, and the corresponding appropriate monthly wastewater rates are shown on Schedule 4-B. Excluding miscellaneous service revenues, the recommended water rates are designed to produce revenues of ~~\$1,045,475~~ \$1,050,793, while the recommended wastewater rates are designed to produce revenues of ~~\$1,097,013~~ \$1,103,081. The utility should file revised tariff sheets and a proposed customer notice to reflect the Commission-approved rates. The approved rates should be effective for service rendered on or after the stamped approval date of the revised tariff sheets pursuant to Rule 25-30.475(1), F.A.C. In addition, the rates should not be implemented until staff has approved the proposed customer notice. The utility should provide proof of the date the notice was given no less than 10 days after the date of the notice. (Lingo, Mann, Casey)

Staff Analysis:

Excluding miscellaneous service revenues, the recommended water rates shown on Schedule No. 4-A are designed to produce revenues of ~~\$1,045,475~~ \$1,050,793. Approximately ~~34.8~~ 36.0 percent (or ~~\$362,825~~ \$378,285) of the water monthly service revenues is recovered through the base facility charges, while approximately ~~65.2~~ 64.0 percent (or ~~\$681,650~~ \$672,508) represents revenue recovery through the consumption charges. Excluding miscellaneous service revenues, the recommended wastewater rates shown on Schedule No. 4-B are designed to produce revenues of ~~\$1,097,013~~ \$1,103,081. Approximately 50 percent (or ~~\$548,967~~ \$551,541) of the wastewater monthly service revenues is recovered through the base facility charges, while approximately 50 percent (or ~~\$548,967~~ \$551,541) represents revenue recovery through the consumption charges. The utility's private fire protection rates are based on 1/12 of the recommended base facility charge for the utility's meter sizes, consistent with Rule 25-30.465, F.A.C.

8) Page 36, Issue 20

Issue 20: In determining whether any portion of the water and wastewater interim increase granted should be refunded, how should the refund be calculated, and what is the amount of the refund, if any?

Recommendation: The proper refund amount should be calculated by using the same data used to establish final rates, excluding rate case expense and other items not in effect during the interim period. This revised revenue requirement for the interim collection period should be compared to the amount of interim revenue requirement granted. Based on this calculation, a water refund is required in the amount of ~~\$5,214~~ \$2,616. For wastewater, no refund is required. (Mann, Casey)

Staff Analysis:

By Order No. PSC-09-0116-FOF-WS, issued February 25, 2009, the Commission authorized the collection of interim water and wastewater rates, subject to refund, pursuant to Section 367.082, F.S. The approved interim revenue requirement is \$1,038,940 for water and \$1,034,391 for wastewater, which represents an increase of \$47,301 or 4.77 percent for water, and \$238,093 or 29.90 percent for wastewater:

Interim versus Final Rate Increase - Refund Calculation	Water	Wastewater
Total 2007 Test Year Revenues	\$991,639	\$796,297
Less: Miscellaneous Revenues	18,128	0
Test Year Revenues from Service Rates	\$973,511	\$796,297
Revenue Increase	\$47,301	\$238,093
% Service Rate Increase	4.77%	29.90%
2007 Test Year Revenue and Interim Revenue Increase	\$1,038,940	\$1,034,390
2008 Test Year Revenue Increase %	19.78% 19.20%	58.71% 67.97%
2008 Test Year Revenue	\$1,066,313 \$1,061,117	\$1,104,560 \$1,029,489
2008 Test Year Revenue	\$1,066,313 \$1,061,117	\$1,104,560 \$1,029,489
2008 Rate Case Expense Grossed-Up for RAF	(\$32,608)	(\$32,608)
2008 Test Year Revenue less Rate Case Expense	\$1,033,705 \$1,028,509	\$1,071,952 \$1,066,881
2007 Test Year Revenue and Interim Revenue Increase	\$1,038,940	\$1,034,390
Excess of Interim Collected	\$5,235 \$10,431	-0-
	0.50% 1.00%	0%
Excess of Interim Collected	\$5,235 \$10,431	-0-
Months	12	12
Per Month / Collection Period Difference	\$436 \$869	-0-
Number of Months Interim Rates Collected (April - Sept 2009)	6	6
Refund Amount (\$0 if 2008 Revenue w/o Rate Case Expense > 2007 Revenue)	\$2,616 \$5,214	-0-

According to Section 367.082, F.S., any refund should 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, should be removed. Rate case expense is an example of an adjustment which is recovered only after final rates are established.

In this proceeding, the test period for establishing interim rates was December 31, 2007, and the final rates are based on the 12-month period ending December 31, 2008. Southlake'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 the last authorized range for equity earnings.

To establish the proper refund amount, staff has calculated a revised interim revenue requirement utilizing the same data used to establish final rates. Rate case expense was excluded because the item is prospective in nature and did not occur during the interim collection period. Staff determined a refund to water customers should be made of ~~\$5,214~~ \$2,616. Wastewater interim rates produced a revenue deficit of ~~(\$32,411)~~ (\$37,562) requiring no refund to wastewater customers. If the customer base had the same number of water customers as wastewater customers, a refund would not be necessary. However, Southlake has 2,321 water and 2,161 wastewater customers, so staff believes a refund to water customers is necessary.

Using the principles discussed above, a water interim rate refund of ~~1.00%~~ 0.50 percent, or ~~\$5,214~~ \$2,616 is required with no wastewater interim rate refund. The water refund shall be with interest in accordance with Rule 25-30.360(4), F.A.C. The utility shall submit proper refund reports pursuant to Rule 25-30.360(7), F.A.C. The utility shall also treat any unclaimed refunds as CIAC pursuant to Rule 25-30.360(8), F.A.C.

9) Page 42, Attachment A, No. 14

- (14) In order to comply with the WMD and WCI guidelines regarding the percentage of BFC cost recovery, staff evaluated ~~pre-repression~~ BFC cost recovery percentages at ~~34.95~~ 33.95 percent and 30 percent. The results are presented in Table 17-1. When compared to the current rate structure, Alternatives 1 and 2 both result in price decreases at certain levels of consumption. Therefore, staff believes that its recommended rate structure would be more effective than the alternatives presented in encouraging water conservation.

10) Page 43, Attachment A, Staff's Recommendation for the Water System

STAFF'S RECOMMENDATION FOR THE WATER SYSTEM:	The appropriate rate structures for the utility's water system are a three-tiered inclining-block rate structure applicable to residential customers. The appropriate usage blocks are for monthly consumption of: 1) 0-10,000 gallons (10 kgals); 2) 10,001-20 kgals; and 3) consumption in excess of 20 kgals. The base facility charge (BFC)/uniform gallonage charge should be applied to the utility's general service water customers. The BFC cost recovery allocation for the water system should be set at 34.9 36.0 percent.
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11) Pages 48 and 49, Schedule of Water Operating Income and Schedule 3-B - Schedule of Wastewater Operating Income

12) Pages 48 and 49, Schedule 3-C - Adjustments to Operating Income

13) Pages 51 & 52, Schedules 4A and 4B, Water and Wastewater Monthly Service Rates

Southlake Utilities, Inc. Water Monthly Service Rates Test Year Ended 12/31/08		Schedule No. 4-A Docket No. 080597-WS				
	Rates Prior to Filing	Commission Approved Interim	Utility Requested Final	Staff Recommended Final	4-Year Rate Reduction	
<u>Residential</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.98	\$9.42	\$8.82	\$8.98	<u>\$0.27</u> \$0.20	
1"	\$22.45	\$23.54	\$22.05	\$22.45	\$0.69	
1-1/2"	\$44.90	\$47.08	\$44.11	\$44.90	<u>\$1.37</u> \$1.38	
2"	\$71.85	\$75.34	\$70.58	\$71.84	<u>\$2.20</u> \$2.21	
3"	\$143.70	\$150.68	\$141.17	\$143.68	<u>\$4.39</u> \$4.42	
4"	\$224.51	\$235.42	\$220.55	\$224.50	<u>\$6.87</u> \$6.90	
6"	\$449.03	\$470.85	\$441.11	\$449.00	<u>\$13.73</u> \$13.80	
Gallonage Charge, per 1,000 Gallons 0-10						
10,001 to 20,000 gals.	\$0.84	\$0.88	\$0.92	<u>\$0.96</u>	\$0.95	
Over 20,000 gals.	\$0.84	\$0.88	\$1.37	<u>\$1.44</u>	\$1.43	
Over 20,000 gals.						
	\$0.84	\$0.88	\$1.83	<u>\$1.92</u>	\$1.90	
<u>Multi-Residential and General Service</u>						
Base Facility Charge by Meter Size:						
5/8" x 3/4"	\$8.98	\$9.42	\$8.82	\$8.98	<u>\$0.27</u> \$0.20	

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1"	\$22.45	\$23.54	\$22.05	\$22.45		\$0.69
1-1/2"	\$44.90	\$47.08	\$44.11	\$44.90	<u>\$1.37</u>	\$1.38
2"	\$71.85	\$75.34	\$70.58	\$71.84	<u>\$2.20</u>	\$2.21
3"	\$143.70	\$150.68	\$141.17	\$143.68	<u>\$4.39</u>	\$4.42
4"	\$224.51	\$235.42	\$220.55	\$224.50	<u>\$6.87</u>	\$6.90
6"	\$449.03	\$470.85	\$441.11	\$449.00	<u>\$13.73</u>	\$13.80

Gallorage Charge	\$0.84	\$0.88	\$1.05	\$1.26		\$0.04
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Fire Protection

1-1/2"	\$14.98	\$14.98	\$14.56	\$3.74		\$0.11
2"	\$23.75	\$23.75	\$23.29	\$5.99		\$0.18
3"	\$74.83	\$74.83	\$46.58	\$11.97		\$0.37
4"	\$149.67	\$149.67	\$72.78	\$18.71		\$0.57
6"	\$149.67	\$149.67	\$145.56	\$37.42	<u>\$1.14</u>	\$1.15
8"	\$149.67	\$149.67	\$232.89	\$59.87	<u>\$1.83</u>	\$1.84
10"	\$149.67	\$149.67	\$334.78	\$82.32	<u>\$2.52</u>	\$2.53

Typical Residential Bills 5/8" x 3/4" Meter

3,000 Gallons	\$11.50	\$12.06	\$11.58	<u>\$11.86</u>	\$11.83	
5,000 Gallons	\$13.18	\$13.82	\$13.42	<u>\$13.78</u>	\$13.73	
10,000 Gallons	\$17.38	\$18.22	\$18.02	<u>\$18.58</u>	\$18.48	

Southlake Utilities, Inc.

Schedule No. 4-B

Wastewater Monthly Service Rates

Docket No. 080597-WS

Test Year Ended 12/31/08

Rates	Commission	Utility	Staff	4-Year
Prior to	Approved	Requested	Recommended	Rate
Filing	Interim	Final	Final	Reduction

Residential

Base Facility Charge All Meter Sizes:	\$9.76	\$12.68	\$10.02	<u>\$14.83</u>	\$14.76	\$0.44
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Gallorage Charge - Per 1,000

gallons (10,000 gallon cap)	\$0.86	\$1.12	\$1.76	<u>\$1.38</u>	\$1.37	\$0.04
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General Service

Base Facility Charge by Meter Size:

5/8" x 3/4"	\$9.76	\$12.68	\$10.02	<u>\$14.83</u>	\$14.76	\$0.44
1"	\$24.41	\$31.71	\$25.06	<u>\$37.08</u>	\$36.90	\$1.09
1-1/2"	\$48.80	\$63.39	\$50.10	<u>\$74.15</u>	\$73.80	\$2.19
2"	\$78.08	\$101.43	\$80.16	<u>\$118.64</u>	\$118.08	\$3.50
3"	\$156.18	\$202.88	\$160.34	<u>\$237.28</u>	\$236.16	\$7.00
4"	\$224.02	\$291.00	\$229.99	<u>\$370.75</u>	\$369.00	<u>\$10.95</u>

6"	\$448.02	\$581.98	\$501.03	<u>\$741.50</u>	\$738.00	\$21.89
Gallage Charge, per 1,000 Gallons	\$1.02	\$1.32	\$2.11	<u>\$1.66</u>	\$1.64	\$0.05
<u>Typical Residential Bills 5/8" x 3/4" Meter</u>						
3,000 Gallons	\$12.34	\$16.04	\$15.30	<u>\$18.97</u>	\$18.87	
5,000 Gallons	\$14.06	\$18.28	\$18.82	<u>\$21.73</u>	\$21.64	
10,000 Gallons	\$18.36	\$23.88	\$27.62	<u>\$28.63</u>	\$28.46	
(Wastewater Gallage Cap - 10,000 Gallons)						