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Sent: Tuesday, July 24, 2012 2:41 PM
To: Filings@psc.state.fl.us
Cc: Andrew Maurey; Bart Fletcher; Ralph Jaeger; Martin Friedman Esquire (mfriedman@sfflaw.com); Patrick Flynn; Christensen, Patty
Subject: Docket No. 120037-WS; Application for increase in water and wastewater rates in Lake County by Utilities, Inc. of Pennbrooke
Attachments: Issues on Pennbrooke.docx

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b. The docket number and title if filed in an existing docket:

Docket No. 120037-WS
Application for increase in water and wastewater rates in Lake County by Utilities, Inc. of Pennbrooke

c. The name of the party on whose behalf the document is filed:

Office of Public Counsel (OPC)


d. The total number of pages in each attached document:

12 pages

e. A brief but complete description of each attached document:

Cover letter with attached list of OPC issues and concerns.

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DOCUMENT NUMBER DATE

04961 JUL 24 12

FPSC-COMMISSION CLERK

7/24/2012

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President of the Senate



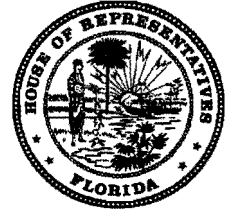
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DEAN CANNON
*Speaker of the
House of Representatives*



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July 24, 2012

Ann Cole, Director
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Re: Docket No. 120037-WS; Application for increase in water and wastewater rates in Lake County by Utilities, Inc. of Pennbrooke

Dear Ms. Cole:

Attached is a list of issues that the Office of Public Counsel has prepared to identify concerns we have with the MFRs and other information filed by Utilities, Inc. of Pennbrooke to support its requested rate increase. We are submitting this letter in an effort to be up front with our concerns and allow the staff and utility sufficient time to review our concerns and ask for any additional information that might be needed. If you should have any questions, please feel free to call or e-mail me.

Respectfully submitted,

s/ Denise N. Vandiver
Denise N. Vandiver
Legislative Analyst

c: Division of Accounting & Finance (Maurey, Fletcher)
Office of the General Counsel (Jaeger)

Sundstrom, Friedman & Fumero, LLP
Mr. Martin Friedman

Utilities, Inc. of Pennbrooke
Mr. Patrick C. Flynn

Office of Public Counsel (Christensen)

DOCUMENT NUMBER-DATE

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OPC Issues and Concerns
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Overall Position

We do not believe that the Utility has provided sufficient evidence that it is entitled to a rate increase. The 2011 Annual Report shows that the Utility earned 9.57% on its combined rate base and our calculations show that these earnings put the Utility in an overearnings situation. Overall, we believe that there are three main issues that are driving this rate request: pro forma plant, salary increases, and rate case expense. If these three items are removed from the requested revenue requirement, the utility would not be entitled to a rate increase.

1. The utility responded to staff's data request regarding the projected cost for the pro forma plant and stated that the estimate should be significantly less than estimated. Well #1 was originally estimated at \$391,000 and the current estimate is \$20,000. Therefore, this projected cost is no longer a material factor.

2. The Utility is requesting salary related expenses that are 32% higher than what the Commission approved in the last order without any documentation regarding additional benefits provided. Therefore, we believe that the Commission should reduce salaries consistent with the last rate case.

3. The only remaining item is rate case expense. If the utility is granted a rate increase merely to recover the rate case expense it will be insulting to the customers and an unreasonable and unjustifiable rate increase. It will provide no incentive to the utility to prudently manage its expenses. We believe that rate case expense should be disallowed for this current case.

We further believe that the customer testimony at the Customer Meeting indicates that the quality of service should be considered marginal. There were close to 200 customers at the meeting and those that testified consistently addressed the poor quality of water.

These issues and other issues that we are concerned with are addressed in more detail on the following pages.

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I. Quality of Service

1. The testimony provided by the customers at the Customer Meeting held on July 18, 2012 indicates that the quality of service should be considered marginal. There were close to 200 customers in attendance and while only about 15 people testified, it was obvious that the customers that did not testify generally supported that the quality of the water was poor. The customers further submitted a summary of a survey that included 494 responses to 13 questions. Question #11 asks how satisfied the customers are with the quality of water in Pennbrooke and over 60% of the respondents were dissatisfied or very dissatisfied. Question #12 asked how the customers rate what they pay for water and sewer services and over 78% of the respondents rated the services as "expensive."
 - a. Customer testimony addressed issues such as poor water pressure, too much iron, too much chlorine, black sludge, and damaged appliances.
 - b. It is unreasonable that customers should pay as much as the Utility is requesting when so many customers cannot drink the water and must incur additional costs to buy bottled water and water softeners.

II. Rollover Adjustments with Potential Impacts on Rate Base and Depreciation

Prior Commission Adjustments and Depreciation Rates

2. It appears that many of the "Rollover Adjustments" included in Schedule A-3 of the MFRs are based on prior Commission Order adjustments that were not made before the beginning of the new test year. While there may (or may not) be errors in these adjustments, the prime reason for these adjustments are based on the fact that the utility has chosen to file a new rate case with a test year that does not begin after the prior rate case has been completed and the adjustments recorded. Our preliminary review of the requested increase appears to indicate that the main increases are rate case expense and allocated expense increases. We would propose that the Commission order the Utility to finalize its adjustments and to stay out until it can file a test year without these "rollover" adjustments or only file future MFRs on a fully projected test year that reflects these adjustments for a full year.
3. Table 3-A, attached to this document, is a list of the adjustments on Schedule A-3, Pages 3 and 4, that are described as "to zero out the account since it has no matching asset" or "to zero out the account since it has no matching CIAC". We are concerned with the utility's basis for making these adjustments. The Utility has not referenced a specific order that requires these adjustments, there is no reconciliation with any Commission ordered adjustments, and no specific information on why the Utility is moving amounts between accounts. We also have the following specific questions regarding these entries.
 - a. Except for the shaded lines, each of these accounts has a balance in the UPIS account, how does that reconcile with the statement?

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- b. The line for Accounts 345.5/395.7 does not appear to zero out the balances of Accumulated Depreciation shown on Schedules A-9 and A-10, why was it included?
 - c. Why do the entries for CIAC adjust the CIAC balance and not the Accumulated Amortization?
 - d. Why would the Utility need to zero out the CIAC balances?
4. The table below is a list of the adjustments on Schedule A-3, Pages 3 and 4. These adjustments are described as "to reclassify between accounts". We are concerned with why the Utility is making these adjustments. The Utility has not referenced a specific order that requires these adjustments or explained why these adjustments are necessary. We have the following specific questions regarding these entries.

Acct No.	Journal Entry Description	Plant	Accum Depr	Depr Exp
353.5	To reclassify between accounts.	28,517.50	0.00	0.00
353.7	To reclassify between accounts.	(28,517.50)	0.00	0.00
354.4	To reclassify between accounts.	407,773.54	(219,795.42)	(330,497.79)
354.7	To reclassify between accounts.	(407,773.54)	210,803.33	312,184.52
360.2	To reclassify between accounts.	(79,638.74)	41,460.11	60,638.57
361.2	To reclassify between accounts.	(28,078.35)	4,637.18	6,036.42
361.2	To reclassify between accounts.	28,078.35	(6,970.18)	(6,425.81)
363.2	To reclassify between accounts.	79,600.74	(35,711.33)	(51,572.97)

- a. What events or circumstances led to this reclassification?
- b. How long have these items been in the wrong account?
- c. When did the utility realize that the accounts were incorrect?
- d. How did the utility determine that these accounts were incorrect?
- e. On Page 3 of 6, is an adjustment to reclassify plant for \$28,078.35. However, the two account numbers shown are the same. What is this adjustment for and why are the depreciation amounts different?
- f. Schedule A-6 does not appear to include the reclassification of \$28,517.50 out of Account No. 353.7. It does not appear to affect the Rate Base schedules. Are there any flow-through adjustments that need to be made to correct this schedule?

Utility Plant In Service

5. The Utility has moved significant balances between plant accounts. Table 5-A reviews several water and wastewater plant account balances from the current docket and the last two dockets. This table shows a pattern of the Utility making adjustments and moving amounts from one account to another. (We've highlighted in yellow an example of this activity.) These adjustments combined with the Utility's inability to make timely adjustments based on Commission orders result in additional work effort by staff and parties. In addition, these continual

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reclassifications hinder the ability to compare account balances from one rate case to another. We believe that the Utility must be held accountable for its continuing manipulation of its accounts.

- a. Some of these may be simple reclassifications, but how does the utility justify the following three items that appear to be in three different accounts over a 6-year period:
 - i. Land of approximately \$21,000 appears to have been in Accounts 303.2, 303.5, and 303.3
 - ii. Structures of approximately \$800,000 appears to have been in Accounts 354.2, 354.7, and 354.4
 - iii. Land of approximately \$57,000 appears to have been in Accounts 353.2, 353.7, and 353.5

Contributions In Aid Of Construction

6. The line titled "Additions thru 9/30/11" on Schedule A-11 (CIAC) shows a reduction to the water CIAC of \$842,590 and an increase to the wastewater CIAC of \$842,934. We are concerned with why the Utility is making these adjustments. The Utility has not referenced a specific order that requires these adjustments, there is no reconciliation with any Commission ordered adjustments, no specific information on why the Utility is moving amounts between accounts, and the Utility has not explained why these adjustments are necessary. We also have the following specific questions regarding these entries.
 - a. How does this represent "additions"?
 - b. Why is the utility changing the CIAC balances from what the Commission set in the last rate case?
 - c. Why were these adjustments made when it appears that they are partially reversed by the adjustments on Schedule A-3?
 - d. Why is there a negative \$842,934 ending balance in the Other Tangible Plant CIAC account?
 - e. When did the utility realize that the accounts were incorrect?
 - f. How long have these items been in the wrong account?
 - g. How did the utility make this determination?
 - h. These same questions appear to apply to a similar change in the balances for Accumulated Amortization of CIAC.

III. Rate Base

Project Phoenix

7. The Commission has made adjustments to the costs related to the Project Phoenix accounting and customer service system. We believe that the Commission should continue the adjustments made in the Eagle Ridge case, pending resolution of the generic docket (Docket No. 120161-WS).

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Pro Forma Plant

8. The Utility requested \$417,033 for pro forma water plant to replace Well No. 1 and the Pumping Equipment at that well. (The Utility asked for \$408,750 in the last rate case and said it planned to replace the well by the end of 2010. The Commission denied the request as the Utility failed to provide an executed agreement showing the exact cost of the replacement.) In response to Staff's First Data Request (SDR), No. 1, the utility has reduced the requested pro forma amount to an estimated \$20,000 and the Utility estimates that it will be placed into service by September 30, 2012.
- a. Until the utility provides an executed agreement, we believe that the pro forma should continue to be denied.
 - b. The MFRs do not include any retirement of the original well. The response to the SDR states that the original cost of the pump assembly was \$12,750 in February 2005. A retirement for this amount should also be included.

IV. Net Operating Income

Salaries and Wages and Benefits

9. In the last rate case, the Commission adjusted salaries and wages expense, and related benefits and taxes, to a level that reflected a reasonable increase over the prior case. The current rate case requests salary related expenses that are 32% higher than allowed in the last case, two years ago. The chart below indicates the level of salaries for this case compared to the last two cases. We believe that this increase is excessive and that the utility has not demonstrated any substantial benefit provided as a result of these increased expenses.

Salary Expense-Allowed vs Current Requested

	Water	Sewer	Total	
060261-WS (Allowed)				
Salaries & Wages	68,466	64,485	132,951	
Benefits	13,273	12,027	25,300	
PR Taxes	6,124	5,548	11,672	
	87,863	82,060	169,923	
090392-WS (Allowed)				
Salaries & Wages	80,343	75,337	155,680	
Benefits	16,959	15,902	32,861	
PR Taxes	5,991	5,631	11,622	
	103,293	96,870	200,163	
120037-WS (Requested)				
Salaries & Wages	109,834	91,677	201,511	29.44%
Benefits	25,209	21,042	46,251	40.75%
PR Taxes	9,753	8,141	17,894	53.97%

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Allocations

10. In a prior order, the Commission adjusted the allocations for allocated plant and expenses Utilities, Inc. from a year-end ERC count to a mid-year ERC count. It appears that Project Phoenix is now recording these allocations on a monthly ERC allocation basis. Because of the prior order, the Utility adjusts these monthly allocations in the MFRs to a mid-year allocation. We believe that these automatic calculations are more accurate than a mid-year calculation and that there is no longer a need for the requirement made by the prior Commission order. We believe that making this adjustment is causing additional, unnecessary costs for the utility. We would like staff to evaluate the continuing need for this adjustment.

Regulatory Commission Expense

11. Regulatory Commission Expense (Account Nos. 667 and 777) for the adjusted test year is \$4,203 and \$3,506 for water and wastewater respectively. Schedules B-7 and B-8 indicate that these are \$3,895 and \$3,244 greater than the amounts included in the prior rate case for the year ended December 31, 2008. The utility's explanation for this increase is merely a description of items included in the expense but does not address why these expenses are significantly higher than in the last rate case. We believe that the utility should justify the increase in this account. In addition, if these are to cover one-time only expenses, they should not be included in setting future rates.

Rate Case Expense

12. The MFR's include test year rate case expense amortization of \$52,271 (\$28,499 for water and \$23,772 for wastewater.) This amount is \$19,524 more than allowed in the order from the last rate case. The utility then adds a pro forma adjustment for rate case expense of \$143,092 (\$78,000 for water and \$65,093 for wastewater) for a total amortization expense of \$195,363. This calculation includes the following errors:
 - a. First, the prior rate case expense amortization should be reduced to the amount of \$32,747 allowed by the order.
 - b. Second, the expense should only include a pro forma adjustment for, at the most, \$57,273, to reflect the annual amortization of the requested rate case expense for the current case.
 - c. These two adjustments would result in a maximum of \$90,020 charged to this expense, or a reduction of \$105,345 to the expense.

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	Water	Sewer	Total
Prior PSC Order	17,692	15,055	32,747
MFR Amort	28,499	23,772	52,271
MFRs overstated	10,807	8,717	19,524
Amort of Current Request	31,219	26,053	57,273
Pro Forma Adj	78,000	65,093	143,093
MFRs overstated	46,781	39,040	85,821
Total Overstatement	57,588	47,757	105,345

13. The Utility requested \$229,091 for rate case expense in this rate case. The order in the last case was issued in June 2010 for a test year ended December 31, 2008. The test year in this case is the twelve months ended September 30, 2011. There were relatively few issues in the last rate case and there has been less than 3 years that have elapsed since the last rate case so the MFRs should not be any more labor intensive than the last case. However the utility has requested rate case expense that is 91% more than the actual rate case expenses it submitted at the end of the Docket No. 090392-WS (see Document No. 08300-10.)

	Docket No. 090392-WS Requested	Commission Approved	Late Filed Actual RCE	Docket No. 120037-WS	\$ Over Actual	% over Actual
Legal Fees	68,625	46,959	43,409	80,688	37,279	85.9%
Consultants - M&R	35,000	35,235	32,630	36,150	3,520	10.8%
WSC In-House	62,311	41,485	34,346	88,053	53,707	156.4%
Filing Fee	4,000	4,000	4,000	4,000	-	0.0%
WSC Travel	3,200	-	623	3,200	2,577	413.5%
Miscellaneous	12,000	14	4,764	12,000	7,236	151.9%
Notices	2,622	3,297	-	5,000	5,000	
Total Rate Case Expense	187,758	130,990	119,772	229,091	109,319	91.3%

- a. Why does the Utility need so much more in rate case expense than in the last rate case?
 - b. What tasks or issues are in this case that justify the increased expense?
14. We believe that the utility should not be granted rate case expense for this case.
- a. The 2011 Annual Report shows that the Utility earned 9.57% on its combined rate base. Based on our calculations using the capital structure in the 2011 Annual Report, it appears that the updated range for the Rate of Return is 7.61% - 8.51% which results in the Utility being in an overearnings situation.
 - b. The bulk of the requested increase can be attributed to requested increases for salaries, rate case expense, and pro forma plant.

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- i. The utility responded to staff's data request regarding the projected cost for the pro forma plant and stated that the estimate should be significantly less than estimated. Well #1 was originally estimated at \$391,000 and the current estimate is \$20,000.
- ii. The Utility is requesting significantly higher salaries than what the Commission approved in the last order without any documentation regarding additional benefits provided.
- iii. The only remaining item is rate case expense. If the utility is granted a rate increase merely to recover the rate case expense it will be insulting to the customers and an unreasonable and unjustifiable rate increase. It will provide no incentive to the utility to prudently manage its expenses. We believe that rate case expense should be disallowed for this current case.

15. If the Commission is inclined to consider rate case expense for the current case, we believe that certain items are overstated. The bulk of the increase in requested rate case expense is found in the charges from WSC. These charges have continued to escalate without sufficient justification by the Utility. In the 2006 rate case, the Utility estimated \$41,600 for WSC charges. In the 2009, rate case, the utility estimated \$62,311 and in the current rate case the Utility estimates \$88,053. This increase is based on both a higher number of hours as well as a higher charge out rate, with some employees charging out at rates that are from 20% to 138% higher than in the last rate case.

	060261-WS	090392-WS	120037-WS
Total WSC Requested	41,600	62,311	88,053
Total Hours	925	1,495	1,845
Average Hrly Rate	44.97	41.68	47.72

16. We further believe that the Commission should continue to verify whether WSC employees are correctly charging time to rate case expense by reviewing timesheets to verify that salary employees are not charging more than 40 hours per week to expense and cap time. Further, if the Utility has recently changed its methodology to cap the hours per week at 40, we would expect that the hours discussed in the issue above would be lower instead of higher.
17. The Utility includes \$12,000 as an estimate for Miscellaneous Rate Case Expense. This amount continues to be included in the MFRs and in each case the commission continues to reduce it to reflect a more reasonable expense based on actual expenditures. We believe that this should be reduced in this case also.

Depreciation Expense

18. Our review of the Depreciation rates on schedule B-13 shows that the following account appears to reflect an excessive depreciation rate. The amount of plant for

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this account was shown as \$1,997 on Schedule A-5 and the reported depreciation expense is \$13,222, which is significantly more than the plant balance. The depreciation rate allowed by Commission Rule 25-30.140, Florida Administrative Code, would be 5% and would result in an expense of \$100. (On first glance it appears that the pro forma depreciation expense is included in this account but none of the other accounts appear to be understated by this amount.) It is not reasonable that the depreciation expense is over 6 times the amount that is included in the plant account and depreciation expense should be adjusted to reflect the Rule depreciation rate of 5%.

	A-5 UPIS	A-9 Acc Dep	B-13 Dep Exp	Calculated Dep Exp	Rule Dep Rate
WATER PLANT					
Transmission and Distribution Plant					
311.4 Pumping Equipment	1,997	(3,336)	13,222	662.09%	5.00%

Accumulated Deferred Income Taxes

19. Our review of the Accumulated Deferred Income taxes raises the following issues:
- a. The footnote on Schedule C-5 explains that the deferred taxes are based on the tax year 2010 and not the test year. However, we believe that the deferred taxes should be adjusted for the related increases for the nine months in 2011 in the test year as well as the approved pro forma adjustments that affect deferred taxes.
 - b. We are also confused why the reported book depreciation of \$71,201 on Schedule C-5 is significantly less than the depreciation expense reported Schedules B-13 and B-14. (The net depreciation shown on these schedules is \$94,254 + 81,772, or 176,026.)
 - c. We are also confused by the balances shown on Schedule C-6. This schedule shows Balances for July-05, 2010, and 9/30/11. Is the July-05 balance supposed to be a 2009 date? These balances reported are larger than those reported in the last rate case and do not appear to reconcile to the 2005 balances shown in Docket No. 060261-WS.

Long Term Debt

20. Schedules D-1 and D-2 show Long Term debt with an average rate of 6.65%.
- a. As the financial market has been offering lower debt rates, has the utility investigated the possibility of reissuing the debt at a lower interest rate?

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<u>Account No.</u>	<u>Journal Entry Description</u>	<u>Plant</u>	<u>Table 3-A</u>	
			<u>Accum Depr</u>	<u>Depr Exp</u>
304.2	To zero out the account since it has no matching asset.	0.00	29.13	(38.88)
354.3	To zero out the account since it has no matching asset.	0.00	(44.00)	(88.00)
354.7	To zero out the account since it has no matching asset.	0.00	10,158.00	20,316.00
360.2	To zero out the account since it has no matching asset.	0.00	(528.50)	(1,057.00)
361.2	To zero out the account since it has no matching asset.	0.00	853.00	1,706.00
362.2	To zero out the account since it has no matching asset.	0.00	0.00	(3,060.05)
366.6	To zero out the account since it has no matching asset.	0.00	84.50	169.00
380.4	To zero out the account since it has no matching asset.	0.00	18.50	37.00
380.4	To zero out the account since it has no matching asset.	0.00	(7,908.50)	(15,817.00)
380.5	To zero out the account since it has no matching asset.	0.00	0.00	(32.00)
389.5	To zero out the account since it has no matching asset.	0.00	0.00	(731.32)
341.5/391.7	To zero out the account since it has no matching asset.	0.00	13.43	27.00
345.5/395.7	To zero out the account since it has no matching asset.	0.00	318.50	637.00
271.1	To zero out the account since it has no matching CIAC.	(92,585.50)	0.00	(185,171.00)
271.1	To zero out the account since it has no matching CIAC.	(21,820.00)	0.00	(43,640.00)
271.1	To zero out the account since it has no matching CIAC.	(8,394.00)	0.00	(16,788.00)
271.1	To zero out the account since it has no matching CIAC.	320.50	0.00	641.00
271.1	To zero out the account since it has no matching CIAC.	302,087.00	0.00	604,174.00
271.1	To zero out the account since it has no matching CIAC.	(53,936.50)	0.00	(107,873.00)
271.1	To zero out the account since it has no matching CIAC.	(152,662.50)	0.00	(305,325.00)

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Utilities, Inc. of Pennbrooke		Table 5-A					
Docket No. 120037-WS		MFR BALANCES					
Utility Plant In Service		060261-WS		090392-WS		120037-WS	
		Dec-04	Dec-05	Dec-07	Dec-08	Dec-10	Sep-11
WATER PLANT							
Source of Supply and Pumping Plant							
303.2	Land and Land Rights	21,115	21,115				
305.2	Collecting and Impounding Reservoirs	-					119,717
307.2	Wells and Springs	84,392	84,706	87,460	87,460	88,039	
311.2	Pumping Equipment	102,125	112,436				
Water Treatment Plant							
303.3	Land and Land Rights	-					42,230
311.3	Pumping Equipment	-		113,985	117,931	127,632	127,503
General Plant							
303.5	Land and Land Rights			21,961	21,983	22,037	(20,160)
WASTEWATER PLANT							
Collection Plant							
353.2	Land & Land Rights	57,035	57,035				
354.2	Structures & Improvements	222,439	873,431				
363.2	Services to Customers						157,484
364.2	Flow Measuring Devices						2,727
System Pumping Plant							
354.3	Structures & Improvements			92,685	95,477	100,215	72,628
Treatment & Disposal Plant							
353.4	Land & Land Rights						
354.4	Structures & Improvements						799,251
380.4	Treatment & Disposal Equip	903,905	373,526	397,562	402,178	440,577	440,702
Reclaimed Water Distribution Plant							
353.5	Land & Land Rights						57,035
General Plant							
353.7	Land & Land Rights			57,035	57,035	57,035	
354.7	Structures & Improvements			814,020	827,770	837,896	44,200