

BEFORE THE
FLORIDA PUBLIC SERVICE COMMISSION

FILED 2/15/2018
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FPSC - COMMISSION CLERK

In the Matter of:

DOCKET NO. 20170141-SU

APPLICATION FOR INCREASE
IN WASTEWATER RATES IN
MONROE COUNTY BY K W
RESORT UTILITIES CORP.

_____ /

PROCEEDINGS: COMMISSION CONFERENCE AGENDA
ITEM NO. 17

COMMISSIONERS
PARTICIPATING: COMMISSIONER DONALD J. POLMANN
COMMISSIONER GARY F. CLARK

DATE: Tuesday, February 6, 2018

PLACE: Betty Easley Conference Center
Room 148
4075 Esplanade Way
Tallahassee, Florida

REPORTED BY: ANDREA KOMARIDIS
Court Reporter and
Notary Public in and for
the State of Florida at Large

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1 P R O C E E D I N G S

2 CHAIRMAN GRAHAM: Which leaves Item No. 17,
3 which is a panel.

4 So, Commissioner Polmann, you have the gavel.

5 MR. SAYLER: Mr. Chairman, Public Counsel has
6 a handout.

7 CHAIRMAN GRAHAM: Sorry?

8 MR. SAYLER: We have a handout for the
9 Commission to review.

10 COMMISSIONER POLMANN: Mr. Chairman, I -- I
11 see the Commissioners assigned right now is a
12 limited -- are we limited to two?

13 CHAIRMAN GRAHAM: (Inaudible.)

14 COMMISSIONER POLMANN: All right. Item 17 is
15 on the regular agenda. This is decision on
16 suspension of rates and interim rates, Docket
17 No. 20170141-SU.

18 Staff?

19 MR. SEWARDS: Good morning, Commissioners,
20 Justin Swards with Commission staff.

21 Item 17 addresses KW Resorts Utilities, a
22 Class A utility providing wastewater services to
23 approximately 1,867 customers in Monroe County.
24 This is staff's recommendation to suspend the final
25 request for rates of KW Resorts Utility and to

1 prove -- approve a total interim-rate increase of
2 \$85,629 or 3.66 percent.

3 No customers have contacted the Commission on
4 this matter. Representatives on behalf of the
5 utility, Monroe County, and Office of Public
6 Counsel are present. Staff is prepared to answer
7 any questions.

8 COMMISSIONER POLMANN: Thank you.

9 Mr. Friedman?

10 MR. FRIEDMAN: Thank you, Commissioner
11 Polmann. Marty Friedman, Friedman & Friedman, on
12 behalf of KW Resort Utility.

13 Let me start out with the -- with the issue
14 that I was going to bring to the Commission's
15 attention; and that is, when we got the staff
16 recommendation, it includes the standard language
17 about the security for interim rates being either
18 an escrow account or a bond or letter of credit or
19 corporate undertaking.

20 And at the time, the utility had anticipated
21 using a bond. Then, when it looked at what it was
22 going to pay to get a bond for about a \$79,000
23 interim increase, they looked back at whether we
24 could use a corporate undertaking instead.

25 We sent financial documentation to the staff

1 that we think supports the -- the financial ability
2 of KW Resort Utility to use a corporate undertaking
3 to secure an \$80,000 potential refund. And that
4 was really the point that -- that I wanted to
5 address with you today.

6 If you want, I can talk about -- I didn't
7 learn that Public Counsel had an issue until just
8 before the agenda today. They mentioned it to me.
9 So, I haven't had a chance to analyze. And
10 obviously, what they just handed out today, I
11 haven't seen until I just got it. So, it's -- I'm
12 kind of at a disadvantage in trying to articulate
13 a -- a response to it without having -- you know,
14 having read it.

15 Maybe while they make their presentation, I
16 can read it and be able to do that, but the primary
17 purpose for me coming was to request that you
18 authorize a corporate undertaking for KW Utility to
19 support the potential refund of interim revenues.

20 Thank you.

21 COMMISSIONER POLMANN: Thank you, sir.

22 Mr. Sayler?

23 MR. SAYLER: Chairman Polmann, Commissioner
24 Clark, Erik Sayler with the Office of Public
25 Counsel, along with Ms. Vandiver. We want to thank

1 staff for the adjustments that they made in the
2 interim-rates recommendation.

3 And normally, the Public Counsel doesn't speak
4 at interim-rates agendas because the interim-rates
5 statute is a formula. It's supposed to be a quick-
6 and-dirty, follow the formula, look at the
7 Commission's last approved rate case for the
8 utility, look at what they're filing in this case,
9 make the appropriate adjustments and the formula
10 produces the interim-rates recommendation.

11 And in this case, staff did -- did that;
12 however, in our review, just one final review
13 before agenda today, we had initially intended not
14 to speak. We found that -- something that we
15 believe is an error.

16 We contacted staff yesterday, left messages
17 last -- yesterday afternoon. And I know that staff
18 reached out to Ms. Vandiver this morning. And I
19 believe there's a disagreement on whether or not
20 it's an error or not, but for the reasons I'm going
21 to go through now, I believe it is an error.

22 Again, the interim-rates statute is a formula.
23 And one of the components requires that the
24 achieved rate of return be calculated by applying
25 the appropriate adjustments consistent with those

1 that were used in the most-recent rate case. I'm
2 not going to read the statute because I essentially
3 quoted it.

4 And we believe that getting interim rates is
5 right -- getting the formula right is important
6 both for the customers and for the utility. And
7 there have been instances, potentially, where the
8 error was to the benefit of the utility. And while
9 the customers wouldn't like that, it's a formula.
10 It's a statutory formula. And it is what it is.
11 But in this instance, we believe the error is to
12 the benefit of the customers.

13 The one thing about the achieved rate of
14 return -- to calculate that requires looking back
15 at the working capital that the Commission approved
16 in the last rate case. And one of the components
17 of working capital is cash, which is a component of
18 that. And in the last late rate case -- and I
19 attached the order -- the Commission reduced the
20 cash balance of working capital to a balance of
21 317,000 from about 800,000.

22 The utility's rate base for interim purposes
23 includes a cash balance of 716. In the last rate
24 case, the Commission found an \$800,000 balance
25 inappropriate. And I don't know why 716,000 is

1 appropriate if the last order approved 317,000.

2 Therefore, we believe that that cash balance
3 should be reduced to what the Commission approved
4 in the prior rate case and -- and the Commission
5 routinely makes adjustments to interim rates. We
6 did attach an order from the Utilities, Inc., case
7 as precedent for, just as an example, of how the
8 Commission routinely, in the past, looks at the
9 interim-rates calculation and makes adjustments for
10 it.

11 And finally, if the Commission makes this
12 adjustment, it will reduce what the utilities'
13 interim rate would be by 29,800 or, in other words,
14 instead of -- the utility would be authorized
15 \$58,829 for their interim rates.

16 And I will defer questions on the calculations
17 to Ms. Vandiver, but I will note that, while these
18 dollars seem relatively small, especially
19 considering all the electric rate cases that we
20 were discussing today, these are customers'
21 dollars. And every dollar to a customer is very
22 important. And they should not pay one dollar more
23 than is authorized by statute.

24 Thank you, sir.

25 COMMISSIONER POLMANN: Thank you, Mr. Sayler.

1 I understand it's the customers' dollars and --

2 MR. SAYLER: Thank you, sir.

3 COMMISSIONER POLMANN: -- I -- I appreciate
4 your comments. You know, the arithmetic should be
5 straightforward, if we're following the formula.

6 I'll look to staff for any response to the
7 comments that you've -- that you've heard here from
8 either party.

9 MR. MAUREY: Good morning.

10 COMMISSIONER POLMANN: Morning.

11 MR. MAUREY: Yes, we received a call late
12 yesterday. We weren't able to speak with OPC until
13 this morning.

14 COMMISSIONER POLMANN: Yes.

15 MR. MAUREY: We respectfully disagree that
16 it's an error in the recommendation. This -- as
17 discussed on Page 6, staff did make adjustments to
18 cash and working capital. The -- the amount of
19 cash reflected in the -- in the last rate case is a
20 value.

21 For interim purposes, we make adjustments
22 consistent with the last rate case, which is a
23 methodology. And in this instance, staff made the
24 adjustments consistent with the methodology to get
25 the recommended level that's before you this

1 morning.

2 To target the value, as has been suggested,
3 departs from the methodology. If the amount of
4 cash had been a million dollars approved in the
5 last rate case, and they only came in for \$800,000
6 today, would we make an \$200,000 increase to cash?
7 Probably not.

8 What we've done is -- consistent with the
9 methodology -- is made all the adjustments to put
10 the company in a posture to earn at the minimum of
11 its last authorized range. All of its money is
12 held subject to refund -- what's collected is held
13 subject to refund.

14 As the case concludes, staff will go back and
15 determine whether interim was appropriate or too
16 high or too low. And the Commission will be in a
17 position to refund any money, if it was in error.

18 COMMISSIONER POLMANN: Commissioner Clark.

19 COMMISSIONER CLARK: So, it -- in the -- as
20 the interim rates are established, can you come
21 back, once the final rates are established,
22 determine that maybe the cash balance was too high
23 and subject that amount to a refund?

24 MR. MAUREY: Yes, sir.

25 COMMISSIONER CLARK: So, you can address this

1 problem in the final rates, if we determine that
2 the cash balance is too much.

3 MR. MAUREY: Yes. The -- the adjustment that
4 OPC is speaking to was made in the last rate case
5 based on how much cash was necessary to fund its
6 construction program. That level of detail is not
7 available to us at the -- at the present. It will
8 be available to us as the case progresses.

9 COMMISSIONER CLARK: Mr. Saylor, would that
10 address -- I realize that doesn't impact the
11 immediate, but we are talking probably a short
12 period of time before the final rate is
13 established.

14 MR. SAYLER: One moment to confer.

15 Commissioner Clark, thanks for what Commission
16 staff said about that. This is a potential for
17 this issue to be revisited in the final order. And
18 we do want to say thank you for -- for that
19 opportunity. So, that would -- we -- it would make
20 the customers comfortable that their interests are
21 protected at this time.

22 COMMISSIONER CLARK: Sounds like a good
23 compromise.

24 COMMISSIONER POLMANN: I would note, if I
25 understand this, Mr. Maurey, or -- or others, there

1 was a -- an analysis that staff performed. And the
2 recommendation is, in Issue 3, the interim revenue
3 increase that staff has recommended -- recommending
4 is not what the utility asked for; is that -- is
5 that correct? Can -- can you comment on -- on
6 that?

7 MR. MAUREY: Yes. The company asked for an
8 interim increase, I believe, on the under- -- on
9 the order of 145, \$150,000 as a result of the
10 adjustments that staff is recommending. The
11 recommended increase is 85,000.

12 COMMISSIONER POLMANN: Thank you.

13 Mr. Saylor, I'm a little bit unclear on your
14 response -- and Ms. Vandiver -- to Commissioner
15 Clark. Was your issue addressed, resolved, or
16 are -- are you still -- do you still have a
17 concern? I'm sorry. I didn't quite --

18 MR. SAYLER: Yes, sir, with the understanding
19 that we can revisit the appropriate level of
20 interim rates at the end of this case, for purposes
21 of refund --

22 COMMISSIONER POLMANN: Yes.

23 MR. SAYLER: -- then our concerns are
24 addressed today.

25 COMMISSIONER POLMANN: Okay. So, the customer

1 is protected.

2 MR. SAYLER: Yes, that -- that's my
3 understanding.

4 COMMISSIONER POLMANN: The interim is the
5 interim. And then the true-up, through the case,
6 if it -- if it's over or under, in terms of the
7 interim -- the true-up will resolve the -- the
8 customers' actual -- the actual, appropriate amount
9 will be resolved --

10 MR. SAYLER: Yes, sir.

11 COMMISSIONER POLMANN: -- through the case.

12 MR. SAYLER: That's our understanding.

13 COMMISSIONER POLMANN: Okay. Thank you.

14 Mr. Friedman, we have your issue still on the
15 table.

16 MR. FRIEDMAN: That's all. I just wanted to
17 make sure it didn't get lost in the shuffle. Thank
18 you, Commissioner.

19 COMMISSIONER POLMANN: Yes. And I believe
20 that's within the context of Issue No. 5 in the
21 agenda item. I just want to make sure we're --
22 we're addressing that -- or at least agree that
23 it's covered within Issue No. 5.

24 MR. FRIEDMAN: That is correct. That is the
25 issue that deals with the security.

1 COMMISSIONER POLMANN: Okay. Staff, can we
2 please get your comment there? What the utility is
3 looking at is escrow versus the corporate
4 undertaking. And what is our current thinking on
5 that?

6 MR. MAUREY: Thank you. At the initiation of
7 the case, staff reached out to the utility to
8 determine what form of security it wanted to use
9 for interim purposes. And it's mentioned it would
10 use an escrow account.

11 So, we did not do the traditional corporate
12 undertaking analysis, but in light of the amount,
13 approximately 79,000 being protected, relative to
14 the -- this company just made a refund in its last
15 case of \$165,000 without an issue.

16 The request is for a rate increase in excess
17 of a million dollars on final. So, relative to
18 that, the size of this company, the staff is not
19 opposed to a corporate undertaking for this
20 utility, under these circumstances.

21 COMMISSIONER POLMANN: Mr. Sayler, do you --
22 do you wish to address that issue, on the corporate
23 undertaking versus the escrow?

24 MR. SAYLER: No, sir.

25 COMMISSIONER POLMANN: Okay. Thank you.

1 COMMISSIONER CLARK: So, that is the staff's
2 recommendation, then, at that point?

3 MR. MAUREY: Yes, sir.

4 COMMISSIONER POLMANN: Mr. Friedman, I believe
5 that, then, what we're looking at here is a
6 corporate undertaking would -- would be acceptable.
7 Is that -- would --

8 MR. FRIEDMAN: Yes, and --

9 COMMISSIONER POLMANN: Is that consistent with
10 what you're asking for? I just want to --

11 MR. FRIEDMAN: That's exactly what we're
12 asking for.

13 COMMISSIONER POLMANN: I just want to make
14 sure that we're all on the same page here.

15 MR. FRIEDMAN: Yes, thank you.

16 COMMISSIONER POLMANN: Commissioner Clark, do
17 you have any -- any questions on any of -- any
18 other questions on the issues before us?

19 COMMISSIONER CLARK: No, sir. If it's -- I've
20 not --

21 COMMISSIONER POLMANN: Staff, do you have
22 any -- any additional information you would like to
23 present or comment on any of the individual issues
24 or are we -- are we covered?

25 MR. MAUREY: No, sir.

1 COMMISSIONER POLMANN: Any other comments from
2 the parties? Okay.

3 Commissioner Clark.

4 COMMISSIONER CLARK: Do you want a motion?

5 COMMISSIONER POLMANN: I think we're -- we're
6 ripe for a motion, sir. I think it's just --
7 there's only two of us and I think -- I think,
8 since I have the --

9 COMMISSIONER CLARK: Yes.

10 COMMISSIONER POLMANN: -- I have the
11 microphone, it's your turn.

12 COMMISSIONER CLARK: Move staff
13 recommendations, Mr. Chairman, on Issues 1 through
14 8. Did I get them all?

15 MS. HELTON: As modified, Commissioner Clark?

16 COMMISSIONER CLARK: As modified, yes.

17 COMMISSIONER POLMANN: And the second would be
18 implied.

19 If there's no further discussion, all those in
20 favor.

21 (Chorus of ayes.)

22 COMMISSIONER POLMANN: I believe that
23 include- -- that concludes all items on the agenda
24 for today. And this meeting is adjourned.

25 (Agenda item concluded.)

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CERTIFICATE OF REPORTER

STATE OF FLORIDA)
COUNTY OF LEON)

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financially interested in the action.

DATED THIS 15th day of February, 2018.



ANDREA KOMARIDIS
NOTARY PUBLIC
COMMISSION #GG060963
EXPIRES February 9, 2021

Item 17 KW Resort Utility Interim Recommendation

Commissioners, OPC believes that the staff recommendation omits an adjustment to the working capital allowance for \$398,651. We discovered this error yesterday and contacted staff to bring it to their attention.

- The interim rates statute requires that the achieved rate of return be calculated by applying appropriate adjustments consistent with those which were used in the most recent individual rate proceeding. (Section 367.082(5)(b)1, F.S.)
- In KWRU's last rate case, the Commission reduced the cash balance in working capital to a balance of \$317,978 (Order No. PSC-17-0091-FOF-SU, page 32).
- The utility's rate base for interim purposes includes a cash balance of \$716,629 (Schedule A-17).
- Therefore we believe that cash balance of \$716,629 should be reduced to \$317,978 ($\$716,629 - \$398,651$) the level approved in the last rate case.
- The Commission routinely makes adjustments to interim rate requests consistent with the utilities last rate case. (Order No. PSC-16-0526-PCO-WS, issued November 22, 2016, in Docket No. 20160101-WS, page 16).
- **Making this adjustment would reduce the interim increase by approximately \$29,800 and would result in an interim increase of \$55,829 (\$85,629-\$29,800).**

Parties/Staff Handout
Internal Affairs/Agenda
on 2/6/18
Item No. 17

K W Resort Utilities Corp.
Docket No. 20170141-SU
Interim Calculation

Schedule A-17 MFRs Cash Balance	716,629
Prior Rate Case Cash Balance Set	317,978
Adjustment to be made to Interim Rate Base	<u>(398,651)</u>
NOI Impact at 7.14%	(28,464)
Revenue Requirement Impact	<u>(29,805)</u>

litigation should be removed. OPC stated that \$76,011 of the unamortized rate case expense should be allowed. OPC contended that KWRU's position that the high working capital balance is necessary for AWT operational expenses, the Last Stand litigation, and other regulatory concerns regarding the Florida Keys Area of Critical Concern are without merit. Therefore OPC argued, KWRU's assertions should be disregarded, as costs required to operate AWT are included as part of O&M and not working capital. Finally, OPC argued that the working capital balance for Phase II should remain at \$328,976.

County and Harbor Shores

In their briefs, the County and Harbor Shores agreed with OPC on Phases I and II.

Analysis

Rule 25-30.433(2), F.A.C., requires that Class A utilities use the balance sheet method to calculate the working capital allowance. In its updated filing, the Utility reflected a working capital allowance of \$1,458,270. KWRU's filing recognized Stipulation 8 to increase accounts receivable-other by \$40,067 and to decrease miscellaneous current and accrued assets by \$13,422. The Utility also recognized Commission staff Audit Finding 6 and increased miscellaneous deferred debits by \$24,217.

Cash

In its filing, KWRU's working capital allowance included cash of \$877,289. OPC witness Merchant testified that the requested test year cash balance was excessive and represented an anomaly for the Utility. She specifically cited comparisons to the cash balance approved in KWRU's last rate case, which was \$666,869 lower, and the cash balance reflected in its 2015 Annual Report, which was \$515,752 lower. Witness Merchant asserted that building a major plant expansion did not support the need for such a large balance of cash. The 13-month average cash balance based on available data from 2016 during the time frame of activity on the pro forma plant expansion is \$317,978. We believe this balance is more reflective of ongoing Utility operations and cash shall be decreased by \$559,311.

Deferred Rate Case Expense

In its revised MFRs, KWRU reflected deferred rate case expense of \$197,325 in its working capital calculation. As will be fully discussed in the rate case expense section, this Commission is approving a total rate case expense of \$430,828. It is this Commission's practice to include one-half of the approved amount of rate case expense in the instant docket in working capital under the balance sheet method. Consistent with our practice, the amount of deferred rate case expense to include in working capital is \$215,414. As such, working capital shall be increased by \$18,089.

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: K W Resort Utilities Corp
 Docket No.: 20170141-SU
 Test Year Ended: 06/30/2017

Schedule: A-17
 Page 1 of 1
 Preparer: Milian, Swain & Associates, Inc.
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the Balance Sheet method. The calculation should not include accounts that are reported in other rate base or cost of capital accounts. Unless otherwise explained, this calculation should include both current and deferred debits and credits. All adjustments to the per book accounts shall be explained.

Line No		Sewer
1	<u>Final Rates</u>	
2	Current & Accrued Assets (13 Month Average)	
3	Cash	\$ 911,826
4	Special Deposits (FPSC Escrow Account)	281,123
5	Accounts Rec less Accum. Provision for Uncoll Accts	224,960
6	Accounts Rec'b - Other	53,835
7	Prepayments	30,694
8	Materials & Supplies	-
9	Misc. Current & Accrued Assets	22,512
10	Unamortized Debt Discount & Exp.	43,206
11	Prelim. Survey & Investigation Charges	46,339
12	Rate Case Expense Docket #150071	438,941
13	Other Miscellaneous Deferred Debits	496,973
14		
15	Current & Accrued Liabilities (13 Month Average)	
16	Accounts Payable	(319,296)
17	Accrued Taxes	(35,594)
18	Accrued Interest	-
19	Misc. Current & Accrued Liabilities	(61,899)
20		
21	Working Capital (Balance Sheet Method)	<u>\$ 2,133,620</u>
22		
23		
24		
25	<u>Interim Rates</u>	
26	Current & Accrued Assets Test Year End	
27	Cash	\$ 716,629
28	Special Deposits (FPSC Escrow Account)	155,616
29	Accounts Rec less Accum. Provision for Uncoll Accts	118,208
30	Accounts Rec'b - Other	38,958
31	Prepayments	37,993
32	Materials & Supplies	-
33	Misc. Current & Accrued Assets	28,475
34	Unamortized Debt Discount & Exp.	48,651
35	Prelim. Survey & Investigation Charges	45,231
36	Rate Case Expense Docket #150071	438,721
37	Other Miscellaneous Deferred Debits	496,973
38		
39	Current & Accrued Liabilities Test Year End	
40	Accounts Payable	(283,859)
41	Accrued Taxes	(48,660)
42	Accrued Interest	0
43	Misc. Current & Accrued Liabilities	(55,469)
44		
45	Working Capital (Balance Sheet Method)	<u>\$ 1,737,466</u>

each system as reflected on Schedule No. 2 for UIF-Marion, UIF-Orange, UIF-Pinellas, UIF-Pasco, and UIF-Seminole.

Interim Net Operating Income

Pursuant to Section 367.082(5)(b)1., F.S., the achieved rate of return for interim purposes must be calculated by applying adjustments consistent with adjustments made in the Utility's most recent rate proceeding and annualized for any rate changes. Several of these adjustments are necessary for interim purposes as reflected on the respective adjustments to operating income schedules.

Test Year Adjustments

The interim filing for UIF-Pasco made a test year adjustment to decrease incorrectly booked chemical expense of \$1,242 in its final rate increase. However, the Utility did not include this test year adjustment in its calculation of its interim rate increase. As such, the chemicals expense was decreased by \$1,242.

Adjustments Consistent with the Last Rate Case

Several adjustments to O&M expenses and taxes other than income (TOTI) are necessary for interim purposes in order to be consistent with the treatment in the Utility's last rate case.

First, a reduction of the salaries and wages expense for UIF-Marion by \$9,037 for water and \$1,024 for wastewater in order to reflect benchmarking consistent with its last rate case. The UIF-Marion's test year ratio of pensions and benefits to salaries was used and applied to the previously mentioned salary adjustment in order to determine the corresponding adjustments for pensions and benefits expense. The resulting adjustment was a decrease of \$3,279 for water and \$371 for wastewater. A corresponding adjustment was also made to decrease TOTI by \$691 for water and \$78 for wastewater to reflect payroll taxes consistent with the salary adjustments.

Second, transportation expense for UIF-Seminole (water) were increased by \$2,736 to reflect the 3-year average for transportation expense consistent with its last rate case.

Third, the bad debt expense for several systems was adjusted to reflect the 3-year average for bad debt expense consistent with the treatment in each system's last rate case. The resulting adjustments are reflected in the following table.

Table 3
Interim – 3-Year Averaging Adjustment to Bad Debt

System	Increase/(Decrease) Adjustments
UIF-Marion - Water	(\$361)
UIF-Marion - Wastewater	\$15
UIF-Pinellas - Water	(\$141)
UIF-Pasco - Water	\$2,043
UIF-Pasco - Wastewater	(\$2,362)
UIF-Seminole - Water	(\$9,523)