COMMONWEALTH OF KENTUCKY

BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC APPLICATION OF GRANT)	CASE NO.
COUNTY SANITARY SEWER DISTRICT FOR AN)	2022-00377
ALTERNATIVE RATE ADJUSTMENT)	

ORDER

On December 13, 2022,¹ Grant County Sanitary Sewer District (Grant District) filed its application with the Commission requesting an adjustment to its wastewater rates pursuant to 807 KAR 5:076.

In its application, Grant District requested rates that would increase its annual wastewater sale revenues by \$94,778, or a 12.10 percent increase to pro forma present rate water sale revenues.

To ensure the orderly review of the application, the Commission established a procedural schedule by Order dated January 10, 2023, which, among other things, required the Commission Staff to file a report containing its recommendations regarding Grant District's application. The city of Crittenden (Crittenden) is the only intervenor in this matter. Grant District responded to two discovery requests from Commission Staff²

¹ Grant District tendered its application on December 9, 2022. By letter dated December 12, 2022, the Commission rejected the application for filing deficiencies. The deficiencies were subsequently cured, and the application is deemed filed on December 13, 2022.

² See Grant District's Response to Commission Staff's First Request for Information (Staff's First Request) (filed Feb. 2, 2023); Grant District's Response to Commission Staff's Second Request for Information (Staff's Second Request) (filed Mar. 2, 2023).

and two discovery requests from Crittenden.³ On April 6, 2023, the Commission, on its own motion, revised the procedural schedule revising the due date for Commission Staff's Report to April 27, 2023.⁴

The Commission Staff Report was filed on April 26, 2023, summarizing its findings and recommendations regarding Grant District's requested rate adjustment. In the Commission Staff Report, Commission Staff found that Grant District's adjusted test-year operations support an overall revenue requirement of \$899,904, and that an annual revenue increase of \$99,290, or 12.77 percent, is necessary to generate the overall revenue requirement. In the absence of a cost of service study (COSS), Commission Staff allocated its recommended revenue increase evenly across the board to calculate its recommended water rates.

On May 8, 2023, Grant District filed its response to the Commission Staff Report. In its written comments, Grant District did not have any objections with the Commission Staff Report. Grant District did not request an informal conference or hearing be held nor did it waive the right to request one.⁵ The case now stands submitted for a decision by the Commission.

LEGAL STANDARD

Alternative rate adjustment proceedings, such as this one, are governed by Commission regulation 807 KAR 5:076, which establishes a simplified process for small utilities to use to request rate adjustments, with the process designed to be less costly to

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³ See Grant District's Response to city of Crittenden's First Request for Information (Crittenden's First Request) (filed Feb. 9, 2023); Grant District's Response to city of Crittenden's Second Request for Information (Crittenden's Second Request) (filed Mar. 2, 2023).

⁴ Procedural Schedule Amendment Order (Ky. PSC Apr. 6, 2023).

⁵ Grant District's Response to Commission Staff Report (filed May 8, 2023).

the utility and the utility ratepayers. The Commission's standard review of a utility's request for a rate increase is well established. In accordance with KRS 278.030 and case law, Grant District is allowed to charge its customers "only fair, just and reasonable rates." Further, Grant District bears the burden of proof to show that the proposed rate increase is just and reasonable under KRS 278.190(3).

BACKGROUND

Grant District is a wastewater district organized pursuant to KRS Chapter 67 and 74. It owns and operates a wastewater distribution system through which it provides retail wastewater service to approximately 1,528 residential, 117 commercial, and 5 industrial customers in Grant County, Kentucky. A review of the Commission's records indicates this is Grant District's first alternative rate adjustment since 2019. The Commission commends Grant District for only waiting three years to file a rate case instead of waiting for their financial situation to become desperate.

TEST PERIOD

The calendar year ended December 31, 2021, was used as the test year to determine the reasonableness of Grant District's existing and proposed wastewater rates as required by 807 KAR 5:076, Section 9.

⁶ City of Covington v. Public Service Commission, 313 S.W.2d 391 (Ky. 1958); and Public. Service Comm'n v. Dewitt Water District, 720 S.W.2d 725 (Ky. 1986).

⁷ Annual Report of Grant County Sanitary Sewer District to the Public Service Commission for the Calendar Year Ended December 31, 2021 (2021 Annual Report), at 25 and 9.

⁸ Case No. 2019-00424, Electronic Application of Grant County Sanitary Sewer District for an Alternate Rate Adjustment (Ky. PSC May 6, 2020).

SUMMARY OF REVENUE AND EXPENSES

The Commission Staff Report summarizes Grant District's pro forma income statement as follows:

	2021 Test Year	Pro Forma Adjustments	Commission Staff Report Pro Forma
Total Operating Revenues Utility Operating Expenses	\$ 806,146	\$ (7,168)	\$798,978
	733,217	69,839	803,056
Net Utility Operating Income	72,929	(77,007)	(4,078)
Interest and Dividend Income	1,636		1,636
Total Utility Operating Income	\$ 74,565	(\$77,007)	\$ (2,442)

REVIEW AND MODIFICATIONS TO COMMISSION STAFF'S RECOMMENDATIONS

Grant District proposed adjustments to its revenues and expenses to reflect current and expected operating conditions. In the Commission Staff Report, Commission Staff proposed additional adjustments. The Commission accepts the findings and recommendations contained in the Commission Staff Report with two modifications, one to each of Purchased Power and Chemicals Expense.

	Т	est Year	Commission Staff's Proposed Adjustment	Pro	mmission o Forma ljustment	P	Final ro Forma
Operating Revenues							
Sewage Service Revenues							
Measured Revenues	\$	783,076	(5,549)	\$	-	\$	777,527
Other Operating Revenues							
Forfeited Discounts		8,323					
Miscellaneous Operating Revenues		14,747	(1,619)				21,451
Total Other Operating Revenues		23,070	(1,619)				21,451
Total Operating Revenues		806,146	(7,168)				798,978
Operation Expenses							
Supervision and Engineering							
Owner/Manager-Management Fee		176,030	17,134				
omici/manager management oc		,,,,,,	(4,257)				188,907
Treatment System			(1,201)				100,007
Sludge Hauling		21,450					21,450
Utility Service- Water Cost		1,172					1,172
Other- Labor, Materials, and Expenses		15,745					15,745
Rents		9,000					9,000
Fuel/ Power Purchased for Pumping and Trea	t	79,512	-		11,898		91,410
Chemicals		18,863	_		3,792		22,655
Miscellaneous Supplies and Expenses		-,			-, -		,
Pumping System		10,850					10,850
Treatment and Disposal		45,491					45,491
		-, -					-, -
Maintenance Expenses							
Maintenance of Collection Sewer System		579					579
Maintenance of Pumping System		25,268					
Maintenance of Other Plant and Facilities		6,910					407,260
Customer Accounts Expenses							-
Customer Records and Collection Expenses							-
Internal Labor, Materials and Expenses		14,569					
Uncollectable Accounts		12,582					407,260
Administrative and General Expenses							391,718
Administrative and General Salaries		5,900	100				6,000.00
Office Supplies and Other Expenses		10,406					10,406
Outside Services Employed		45,518					45,518
Insurance Expenses		15,439					15,439
Employee Pensions and Benefits		-					-
Regulatory Commission Expense		-					-
Transportation Expenses		6,527					6,527
Miscellaneous General Expenses		440					440
Total On another and Maint		500.054	40.07-		45.000		
Total Operation and Maintenance Expenses		522,251	12,977		15,690	•	1,697,828
Depreciation Expense		204,355	56,854				261,209
Amortization Expense		4,526	•				4,526
Taxes Other Than Income		2,085	8_				2,093
Utility Operating Expenses		733,217	69,839		15,690		818,746
Utility Operating Income		72,929	(77,007)		(15,690)		(19,768)
Interest and Dividend Income		1,636	(11,001)		(.0,000)		1,636
		.,					.,
Income Available to Service Debt	\$	74,565	\$ (77,007)	\$	(15,690)	\$	(18,132)

REVENUE REQUIREMENTS

Billing Analysis – Measured Revenue. Grant District provided usage data by meter size, listing the water usage and water sales revenue for the 12-month test year ended December 31, 2021. Commission Staff calculated the data provided within a normalized billing analysis, which determined that \$777,527 for all retail customers is an accurate representation of the normalized test-year revenue from water sales. In the Commission Staff Report, Commission Staff recommended a decrease to Grant District's test-year Water Sales Revenue of \$5,549.9 The Commission finds that this adjustment is reasonable because an examination of Grant District's billing analysis was completed by Commission Staff and a normalized revenue was based on the information provided.

Other Operating Revenues. In the Commission Staff Report, Commission Staff recommended a decrease to Miscellaneous Operating Revenues by \$1,619¹⁰ to reflect the removal of certain labor expenses from the nonrecurring charges. The Commission agrees with the Commission Staff Report, which is consistent with recent Commission decisions, that labor expenses resulting from work during normal business hours should not be recovered through nonrecurring charges. The Commission requires that charges be directly related to the actual cost incurred to provide the service. It is unreasonable to allocate an expense already incurred and recovered in customer rates as a day-to-day cost of maintaining a system, such as the salary of a distribution operator, to a nonrecurring service such as the connection and reconnection of a meter during normal

⁹ Commission Staff Report at 9–10

¹⁰ Commission Staff Report at 10–11, Adjustment B.

¹¹ Case No. 2020-00141, Electronic Application of Hyden-Leslie County Water District for an Alternative Rate Adjustment (Ky. PSC Nov. 6, 2020), Order at 19–20.

working hours. Only the marginal costs related to the service should be recovered through a special nonrecurring charge for service provided during normal working hours. For the reasons discussed above, the estimated labor expenses previously included in determining the amount of nonrecurring charges should be eliminated from the charges as proposed by Commission Staff and a corresponding reduction to Other Operating Revenues should be made to reflect the changes in the nonrecurring charges. The Commission finds the revised nonrecurring charges described in the Appendix and the decrease of \$1,619 to Other Operating Revenues to be reasonable, and should be accepted.¹²

Owner/Manager and Management Fee – Contract. In the Commission Staff Report, Commission Staff recommended an increase to Grant District's Owner/Manager and Management Fee expense by \$17,134¹³ to reflect an increase in the contracted expenses. The Commission finds that this adjustment is a known and measurable change to Owner/Manager and Management Fee – Contract, is reasonable, and should be accepted.

Owner/Manager and Management Fee – Insurance. In the Commission Staff Report, Commission Staff recommended a decrease to Grant District's Owner/Manager

¹² See 807 KAR 5:001, Section 16.1.(a); Case No. 2001-00211, The Application of Hardin County Water District No. 1 for (1) Issuance of Certificate of Public Convenience and Necessity; (2) Authorization to Borrow Funds and to Issue Its Evidence of Indebtedness Therefore; (3) Authority to Adjust Rates; and (4) Approval to Revise and Adjust Tariff (Ky. PSC Mar. 1, 2002); Case No. 2002-00105, Application of Northern Kentucky Water District for (A) an Adjustment of Rates; (B) a Certificate of Public Convenience and Necessity for Improvements to Water Facilities if Necessary; and (C) Issuance of Bonds (Ky. PSC June 25, 2003);Case No. 2017-00417, Electronic Proposed Adjustment of the Wholesale Water Service Rates of Lebanon Water Works (Ky. PSC July 12, 2018); and Case No. 2019-00080, Electronic Proposed Adjustment of the Wholesale Water Service Rates of the City of Pikeville to Mountain Water District (Ky. PSC Dec. 19, 2019).

¹³ Commission Staff Report at 11–12, Adjustment C.

and Management Fee of \$4,257.¹⁴ The adjustment is made to reflect the adjustment of single and family insurance premiums, allocated to Grant District from Bullock Pen Water District, from 100 percent to 78 percent and 67 percent; and Dental insurance premiums from 100 percent to 40 percent to be consistent with Commission precedent regarding premiums paid for insurance benefits. The Commission finds that this adjustment is reasonable based on previous Commission decisions, and should be accepted.

<u>Purchased Power.</u> In its application, Grant District proposed an adjustment to increase purchased power expense by \$14,824. Grant District provided a schedule in the application breaking out the expense amount by month and year, with relevant categories. Grant District also provided copies of all 2022 invoices for purchased Power Expense. In the Commission Staff Report, Commission Staff recommended no adjustment to Grant District's Purchased Power Expense. ¹⁵ Commission Staff did not recommend an adjustment contending that Grant District's failure to provide evidence of or incorporate volumetric changes into the Purchase Power Expense adjustment failed to satisfy the requirement that a pro forma adjustment in a historic test year must be known and measurable from the test year.

In its response to the Commission Staff Report, Grant District did not address Commission Staff's recommendation to deny this adjustment.

Based upon a review of the case record and being otherwise sufficiently advised, the Commission totaled the 2022 invoices for Purchased Power Expenses provided and finds that Grant District provided sufficient evidence for a \$11,898 increase in Purchased

¹⁴ Commission Staff Report at 12–14, Adjustment D.

¹⁵ Commission Staff Report at 15, Adjustment E.

Power Expense.¹⁶ As the Commission stated in Case No. 2008-00563, when an applicant bases a rate adjustment application upon a historical test period, the support for any known and measurable adjustments must include "some documentary evidence to demonstrate the certainty" of the expected change.¹⁷ Here, Grant District provided a schedule of its expenses and its actual 2022 invoices for the purchased power expense that are known and measurable evidence of the expense amount. In addition, the invoices provide a more accurate representation of cost increases year-over-year. As such, the Commission finds that this adjustment, is a known and measurable change to Purchased Power Expense, and is reasonable, and should be accepted.

Therefore, as shown below, the Commission finds that it is necessary to increase the Revenue Requirements by an additional \$11,898.

¹⁶ Grant District's Response to Staff's First Request, Item 8.

¹⁷ Case No. 2008-00563, Application of Water Service Corporation of Kentucky for an Adjustment of Rates (Ky. PSC Nov. 9, 2009), Order at 12. See also Case No. 2001-0021, Application of Hardin County Water District No. 1 for (1) Issuance of Certificate of Public Convenience and Necessity; (2) Authorization to Borrow Funds and to Issue its Evidence of Indebtedness Therefor; (3) Authority to Adjust Rates; and (4) Approval to Revise and Adjust Tariff (KY. PSC Mar. 1, 2002), Order at 8.

Period	Kilowatt Hours	Invoid	ce Amounts
Jan-22	40,800	\$	4,068
Feb-22	37,056		4,032
Mar-22	35,136		3,349
Apr-22	47,712		4,220
May-22	41,280		4,228
Jun-22	51,456		5,049
Jul-22	48,768		4,798
Aug-22	51,456		5,004
Sep-22	49,344		4,882
Oct-22	47,424		4,625
Nov-22	43,488		4,744
Dec-22	41,952		4,824
2022 Purchased P		53,823	
Test year Purchased Power Expense			(41,925)
Revenue Requirment Adjustment			11,898

Chemical Expense. In its application, Grant District proposed an adjustment to increase Chemical Expense by \$2,958. Grant District provided a schedule in the application breaking out the expense amount by month and year, with relevant categories. Grant District also provided copies of all 2022 invoices for Chemical Expense. In the Commission Staff Report, Commission Staff recommended no adjustment Grant District's Chemical Expense. Similar to the above discussion regarding Purchase Power Expense, Commission Staff did not recommend an adjustment, contending that pro forma adjustments in a historical test year must be known and measurable changes from the test year amount and Grant District did not incorporate volumetric differences into the adjustment.

¹⁸ Commission Staff Report at 15-16, Adjustment F.

Similar to the above discussion regarding Purchase Power Expense, Grant District did not address Commission Staff's recommendation to deny this adjustment.

For the same reasons discussed above in Purchased Power Expense; the Commission totaled the 2022 invoices for Chemical Expenses provided and finds that Grant District provided sufficient evidence for a \$3,792 increase to Chemical Expense.¹⁹ The Commission also finds that this adjustment is a known and measurable change to Chemical Expense, is reasonable, based on previous Commission decisions and should be accepted.

Therefore, as shown below, the Commission finds that it is necessary to increase the Revenue Requirements by an additional \$3,792.

¹⁹ Grant District's Response to Staff's First Request, Item 9.

	Gallons/				2022
Period	Pounds	Uni	t Cost	Invoid	e Amount
Jan-22					
Hypochlorite	614	\$	2.46	\$	1,509
Liquid Sodium	2,246		0.48		1,078
Mar-22					
Hypochlorite	626		3.19		1,998
Jun-22					
Hypochlorite	626		2.61		1,634
	Fuel Surc	harge	:		90
Jul-22					
Hypochlorite	623		2.61		1,626
Liquid Sodium	3,380		0.67		2,268
	Fuel Surc	harge	:		90
Aug-22					
Hypochlorite	628		4.01		2,518
Liquid Sodium	3,380		0.67		2,268
	Fuel Surc	harge	:		90
Oct-22					
Hypochlorite	607		4.09		2,483
	Fuel Surc	harge	:		90
Dec-22					
Hypochlorite	626		4.09		2,560
Liquid Sodium	3,256		0.70		2,263
	Fuel Surc	harge	!		90
Total 2022 Chemic	als Eynense	2			22,655
Less: Test Year Chemical Expense				(18,863)	
2000. 100t 10di	Chomical L	. Poric			(10,000)
Revenue Requirme	nt Adjustme	ent		\$	3,792

Administrative and General Salaries – Director's Fees. In the Commission Staff Report, Commission Staff recommended an increase to Grant District's Salaries and Wages – Officers of \$100²⁰ to reflect the normalization of the test-year commissioner's salaries. The Commission finds that this adjustment is a known and measurable change to Salaries and Wages – Officers, is reasonable, and should be accepted.

<u>Depreciation</u>. In the Commission Staff Report, Commission Staff recommended an increase to Grant District's Depreciation Expense of \$56,854²¹ to reflect the

²⁰ Commission Staff Report at 16–18, Adjustment G.

²¹ Commission Staff Report at 18–19, Adjustment H.

adjustment of the useful life of capital assets to the midpoint of the National Association of Regulatory Utility Commissioners' (NARUC) depreciation study titled *Depreciation Practices for Small Water Utilities* (NARUC Study). The Commission finds that this adjustment is a reasonable adjustment to Depreciation Expense based on Commission precedent, and should be accepted.

Taxes Other than Income – FICA. In the Commission Staff Report, Commission Staff recommended an increase to Grant District's Taxes Other than Income Expense by \$8²² to account for the increased contribution amount of pro forma Administrative and General Salaries – Director's Fees multiplied by the FICA percentage rate of 7.65 percent. The Commission finds that this adjustment, is a known and measurable change to Taxes Other than Income, is reasonable, and should be accepted.

Based upon the Commission's findings discussed above, the following table summarizes Grant District's adjusted pro forma:

	Commission Staff Report Pro Forma	Commission Adjustments	Final Pro Forma
Total Operating Revenues Utility Operating Expenses	\$798,978	\$ -	\$ 798,978
	803,056	15,690	818,746
Net Utility Operating Income	(4,078)	(15,690)	(19,768)
Interest and Dividend Income	1,636		1,636
Total Utility Operating Income	\$(2,442)	\$ (15,690)	\$(18,132)

OVERALL REVENUE REQUIREMENT

Based upon the Commission's findings and determinations herein, Grant District requires an increase in revenues from water sales of \$114,980, or 14.79 percent above

²² Commission Staff Report at 19, Adjustment I.

pro forma present water rate revenues as shown below. This increase is required for Grant District to remain operationally and financially sound while providing adequate, efficient and reasonable service to its customers.

Pro Forma Operating Expenses	\$ 818,746
Plus: Average Annual Principal and Interest Payments	80,706
Additional Working Capital	16,141
Overall Revenue Requirement	915,594
Less: Other Operating Revenues	(21,451)
Interest Income	(1,636)
Revenue Required from Wastewater Sales	892,507
Less: Revenue from Sales at Present Rates	(777,527)
	•
Required Revenue Increase	\$ 114,980
Percentage Increase	14.79%

RATE DESIGN

Grant District proposed to increase all its monthly retail water service rates evenly across the board by approximately 12.10 percent. Grant District has not performed a cost of service study (COSS). Grant District stated that it did not complete a COSS because there have not been any material changes in customer usage patterns to warrant a COSS.

The Commission has previously found that the allocation of a revenue increase evenly across the board to a utility's rate design is appropriate when there has been no evidence entered into the record demonstrating that this method is unreasonable and in the absence of a COSS. In the Commission Staff Report, Commission Staff followed the method previously accepted by Grant District and allocated Commission Staff's calculated revenue increase across the board to Grant District's monthly retail water

service rates. Grant District accepted Commission Staff's findings and requested the full Commission to accept the recommended rates listed in the Commission Staff Report.²³ The rates set forth in the Appendix to this Order are based upon the revenue requirement the Commission has found to be fair, just and reasonable, and will produce sufficient revenues from water sales to recover the \$892,507 Revenue Required from Wastewater Sales, an approximate 14.79 percent over normalized test-year water sales of \$777,527. The monthly bill of a typical residential wastewater customer using 3,710 gallons of water will increase from \$38.82 to \$44.36, an increase of \$5.54, or approximately 14.28 percent.

SUMMARY

After consideration of the evidence of record and being otherwise sufficiently advised, the Commission finds that the recommendations contained in the Commission Staff's Report as modified in this Order are supported by the evidence of record and are reasonable. The Commission has historically used a DSC method to calculate the revenue requirement for water districts or associations with outstanding long-term debt. Therefore, applying the DSC method to Grant District's pro forma operations results in an Overall Revenue Requirement of \$915,594, a required revenue from wastewater sales of \$892,507, and an increase in revenue from water sales of \$114,980, or 14.79 percent.

IT IS THEREFORE ORDERED that:

- 1. The recommendations contained in the Commission Staff Report are adopted as modified in this Order and incorporated by reference into this Order.
 - 2. The water service rates proposed by Grant District are denied.

²³ Grant District's Response to Commission Staff Report (filed May 8, 2023).

- 3. The rates set forth in the Appendix to this Order are approved for services rendered by Grant District on and after the date of this Order.
- 4. Within 20 days of the date of service of this Order, Grant District shall file with this Commission, using the Commission's electronic Tariff Filing System, new tariff sheets setting forth the rates and charges approved herein and their effective date, and stating that the rates and charges were authorized by this Order.
- 5. Grant District shall use the midpoint of the depreciable lives of the National Association of Regulatory Utility Commissioners ranges, as proposed in the application and agreed upon by Staff, to depreciate water plant assets for accounting purposes in all future reporting periods. No adjustment to accumulated depreciation or retained earnings should be made to account for this change in the accounting estimate.
 - 6. This case is closed and removed from the Commission's docket.

PUBLIC SERVICE COMMISSION

Chairman

Vice Chairman

Commissioner

ENTERED

JUL 05 2023

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KENTUCKY PUBLIC SERVICE COMMISSION

ATTEST:

Executive Director

APPENDIX

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE COMMISSION IN CASE NO. 2022-00377 DATED JUL 05 2023

The following rates and charges are prescribed for the customers in the area served by Grant County Sanitary Sewer District. All other rates and charges not specifically mentioned herein shall remain the same as those in effect under the authority of the Commission prior to the effective date of this Order.

Monthly Rates

5/8 x 3/4-Inc	h Meter		
First	2,000 Gallons	\$26.61	Minimum Bill
Next	3,000 Gallons	0.01038	Per Gallon
Next	5,000 Gallons	0.00851	Per Gallon
Over	10,000 Gallons	0.00667	Per Gallon
1-Inch Meter	<u>1</u>		
First	5,000 Gallons	\$58.05	Minimum Bill
Next	5,000 Gallons	0.00851	Per Gallon
Over	10,000 Gallons	0.00667	Per Gallon
1 1/2-Inch M	leter		
First	10,000 Gallons	\$100.87	Minimum Bill
Over	10,000 Gallons	0.00667	Per Gallon
2-Inch Meter	•		
First	20,000 Gallons	\$168.14	Minimum Bill
Over	20,000 Gallons	0.00667	
	•		

Nonrecurring Charges

Late Payment Charge	10%
Connection Charge	\$13.00
After Hours Connection Charge	\$63.00
Collection/Termination Call	\$13.00

Service Call/Investigation	\$25.00
After-Hours Service Investigation	\$100.00
Unauthorized Use Investigation	\$25.00
Returned Check Charge	\$21.00
Service Line Inspection	\$25.00

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