CITY OF NEWPORT - WATER DEPARTMENT
Docket No. 3818

PORTSMOUTH WATER & FIRE DISTRICT'S POST-HEARING BRIEF

I. INTRODUCTION

The evidence presented at the hearing, this Commission's previous orders, and the controlling legal principles all support the following findings:

- Newport Water is not entitled to recover from any of these ratepayers the $709,412 debt it owed to the City at the close of FY 2005;
- Newport Water should move forward expeditiously to implement the recommendations of its consultant to reduce the age of the water sold to Portsmouth and these measures should be implemented before the conversion to chloramines;
- Newport Water's proposed allocation of its City Services costs improperly allocates to ratepayers costs that the City should bear;
- Newport Water should fund through bonds, rather than rates, the design costs for the new water treatment plant at Lawton Valley; and
- Newport Water should collect 50% of the cost of installing radio meters and the cost of implementing bimonthly billing from the WPC fund.

These findings are critical to ensure that: (1) Newport Water respects the Commissions prior orders; (2) the other ratepayers can rely on the Commission to properly enforce the terms of previous settlements; (3) all of the ratepayers receive safe drinking water and are treated fairly and equally; and (4) the ratepayers pay their fair share of costs properly attributed to Newport Water rather than to the City.

II. FACTS

A. Newport's Rate Application

On January 29, 2007, the City of Newport, Utilities Department, Water Division, a municipal utility, filed a rate application pursuant to R.I. Gen. Laws § 39-3-11 with the

Public Utilities Commission. The application originally requested additional operating revenue in the amount of $1,318,863 to support total cost of service of $10,603.318. Thereafter, on July 6, 2007, Newport Water submitted a revised revenue request which sought $949,016 in additional revenue to support a total cost of service of $9,528,422. (Newport Exhibit 12).

B. The Pre-Filed Testimony

In support of its application, Newport Water submitted pre-filed direct testimony of Julia Forgue, P.E., Newport's Director of Public Works, and Harold Smith, Vice President of Raftelis Financial Consulting. Ms. Forgue and Mr. Smith also submitted rebuttal testimony.

Portsmouth Water and Fire District intervened and submitted pre-filed direct and rebuttal testimony of Christopher Woodcock, President of Woodcock & Associates, Inc., William McGlinn, PWFD's General Manager and Chief Engineer, and Philip Driscoll, Clerk of the Administrative Board of PWFD.

The Navy intervened and submitted pre-filed direct and surrebuttal testimony of Larry Allen, a Public Utilities Specialist with the Department of the Navy, Utilities Rates and Studies Office.

The Division of Public Utilities conducted an investigation and submitted pre-filed direct and surrebuttal testimony of Thomas Catlin, a principal with Exeter & Associates.

C. Public Hearing

Following notice, a public hearing was conducted at the Commission on July 24 and 25, 2007.

III. DISCUSSION

A. The Commission Should Not Permit Newport Water to Recover in Rates Amounts Owed to the City of Newport at the Close of Fiscal Year 2005.

In an earlier rate case, Newport Water sought to recover millions of dollars it owed to the City. Portsmouth contended that Newport Water could not recover any of that money pursuant to the law and regulations discussed in Providence Water Supply Board v. Malachowski, 624 A.2d 305 (R.I. 1993). Nevertheless, Portsmouth signed on to a settlement that permitted Newport Water to pay back millions of dollars to the City -- provided that Newport Water agreed to cap that amount and agreed not to pay any additional amounts owed to the City as of the close of FY 2005. That forbearance was a critical aspect of the settlement because it assured Portsmouth, the other ratepayers, and the Commission that Newport Water would not "run up the tab" in FY 2005 and seek to recover more money from the ratepayers for yet additional amounts owed to the City.

The Commission approved that settlement in the Report and Order in Docket 3578. The Commission's Order provided that Newport Water could repay $2.5 million it had borrowed from the City, but it could not repay other amounts borrowed up through and including June 30, 2005: "Newport Water further agrees that it will not seek to recover in rates any additional monies that it may borrow from the City of Newport up through and including June 30, 2005." (See Docket 3578, Report and Order, Appendix A at 5).

Today, we know that Newport Water *did* obtain more money from the City prior to the close of FY 2005. We know this because Newport Water reported a debt of $709,421 owed to the City in its 2005 annual report to the Commission. (See Portsmouth

Exhibit 15 at 4). As Ms. Forgue explained, Newport Water borrowed about half of the debt because it could not meet its payroll. (Forgue Testimony, July 24, at 143). The remaining portion included other expenses that the City paid on behalf of Newport Water. (Forgue Testimony, July 24, at 149).

Despite the Report and Order entered in Docket 3578, Ms. Forgue testified in this proceeding that Newport Water intends to repay with ratepayer proceeds its existing debt to the City of Newport -- which has grown substantially over the past three years and now includes around $1.2 million for payroll alone. (Forgue Testimony, July 24, at 156-57 and 165).

The Commission should, at a minimum, prohibit Newport Water from repaying $709,421 of that debt. It is money Newport Water owed to the City at the close of FY 2005 and as such rate recovery is barred by the Report and Order issued in Docket 3578.

Newport claims that it should be allowed to repay the money because it was not "borrowed" from the City of Newport. It characterizes the debt as a "payable" rather than a "loan." The contention is semantic sophistry. Newport Water has operated in deficit position since at least 2005. (Forgue Testimony, July 24, at 140 and 154). It has not had the money to meet payroll and other expenses and the City has assisted by making those payments. (Forgue Testimony, July 24 at 154). But for the City's assistance, Newport Water likely would have been forced to obtain the money from a bank -- which Ms. Forgue acknowledged would clearly be a loan. (Forgue Testimony, July 24, at 151). The transaction should not be characterized any differently because the money came from the City instead of a bank. Newport Water could not meet its payroll and other expenses and borrowed money from the City to make those payments. Whether the City advanced funds or instead agreed to forbear repayment by Newport Water is beside the point.

Indeed, Newport Water itself has already admitted that the money was borrowed. Specifically, in its 2005 annual report to the Commission Newport Water included the $709,421 owed as of FY 2005 as part of a $1.2 million short-term "note" owed to the City. (Portsmouth Exhibit 15 at 4; Smith Testimony July 25, at 203-04). A note is a loan, plain and simple. No one told Newport Water how to characterize this debt – Newport Water designated this debt as a short term note in 2005 candidly, with full knowledge of all the facts, and without coercion of any type. (Smith Testimony, July 25, at 202).

The Commission should not credit Mr. Smith's after-the-fact explanation about the debt. He has no personal knowledge of the underlying facts and circumstances. (Smith Testimony, July 25, at 203). His attempt to explain what the money was used for is irrelevant. The issue is not how the money was used. The issue is whether the money was owed as of the close of FY 2005 -- a point Newport Water does not and cannot dispute. (Portsmouth Exhibit 15 at 28).

Nor can the $709,412 be explained away as some bookkeeping quirk -- a debt, for instance, that was billed at the end of June and which Newport would immediately pay in July. Newport's annual report specifically carved out and reported "current" liabilities that accrued in June and that were payable in July. (Exhibit 15 at 28, Lines 31-41). Newport reported the "current" payroll liability as only $43,765. (Exhibit 15 at 28, Line 39). The $709,412 was not a "current" liability and Newport properly did not report it as such. Instead, the $709,412 represented the growing debt for payroll and other expenses

Newport Water had accumulated over the course of the year (and perhaps earlier) -- money it could not pay and which the City paid on its behalf.

Alternatively, Newport Water contends that the $709,421 owed as of FY 2005 was previously paid and that the $1.7 million debt it now intends to repay consists of post-2005 debt. Nonsense. Newport Water owed the City $709,421 at the close of FY 2005, about $1.2 million at the close of FY 2006, and nearly $1.7 million at the close of FY 2007. The debt was not repaid -- *it grew*. Moreover, even if Newport Water had repaid that debt, it would have violated the Report and Order from Docket 3578 -- which prohibited any repayment. (Docket 3578, Report and Order, Appendix A at 5). The result is the same whether Newport claims to have repaid the debt or not.

In sum, the Commission should prohibit Newport Water from repaying or recovering in rates $709,421 of the debt it owes to the City of Newport. That money cannot be repaid pursuant to the Report and Order issued in Docket 3578. With respect to any additional money that Newport Water owes to the City for post-2005 borrowings, there is no evidence before the Commission to suggest these loans were properly documented as required by the Report and Order in Docket 3578. (Docket 3578, Report and Order, Appendix A at 5). PWFD, however, is content to rely on the Commission's discretion to determine whether and when it should be repaid.

B. The Commission Should Direct Newport Water To Address the Age of the Water Sold to PWFD and Revise its Capital Improvement Program to Include the Installation of Mixing Equipment

The Report and Order in Docket 3675 approved a settlement that required Newport Water to "identify and evaluate the possible options and feasibility of providing Portsmouth with water of the same age as that provided to Newport and the Navy" by

May 1, 2006. (Docket 3675, Report and Order, Appendix A at 6-7). Newport did not comply. Newport Water was a year late and the CDM study failed to identify any method that would provide PWFD with water of equal age.

The CDM report does propose and recommend one alternative that would significantly reduce the age of the water sold to PWFD -- the installation of mixing equipment in the 4 million gallon reservoir. (Forgue Testimony, July 24, at 198). Unfortunately, Newport has taken no steps to implement it and seeks no funds to pay for this project. Shame on Newport Water. Implementation of CDM's recommendation should not be an issue in this Docket. CDM has recommended the same mixing equipment that the Maguire Group recommended last year as part of its Commission-approved Island-wide study. In light of Newport's failure to comply with the Commission's Report and Order and in light of Newport Water's anticipated conversion to chloramines (which could significantly enhance the unhealthy impact of "old water,") Newport Water should be *racing* to implement the recommendations made by both the Maguire Group and CDM. Instead, Newport Water is not only dragging its feet in implementing these changes, it is questioning, without any technical support, the feasibility of implementing these fairly standard measures.

Newport Water's disregard for the health and safety of Portsmouth's residents is regrettable. It places this Commission in the awkward position of having to order Newport Water to fund and begin a project that Newport Water should already be implementing. The Commission should require that Newport Water invest in its infrastructure by installing the mixing equipment that the Maguire Group recommended a year ago and that CDM proposed this year.

As Ms. Forgue herself acknowledged, water age is an important issue for water systems. (Forgue Testimony, July 24, at 176). It can dramatically affect water quality for customers. (Forgue Testimony, July 24, at 176). It can have an affect on public health because it affects TTHMs and nitrification. (Id.).

These concerns are particularly acute for PWFD. Portsmouth residents pay their fair share of Newport Water's costs just like Newport's other customers, but Portsmouth residents receive water that is nearly *three times* older than the water the Navy and Newport residents receive. (Forgue Testimony, July 24, at 191-92). As a result, PWFD has recently exceeded the 80 parts per billion TTHM standard set by the EPA and the Health Department. (McGlinn Testimony, July 25, at 161-162). Moreover, with Newport Water's proposed switch to chloramine treatment (which PWFD supports) water that is old can lead to nitrification problems -- resulting in the buildup of bacteria and coliforms. (McGlinn Testimony, July 25, at 164-65).

Given the health risks, the Maguire Group specifically recommended last year that the three public water supply systems on Acquidneck Island install mixing equipment. Maguire also singled out Newport and recommended that it *accelerate its work to decrease water age.* (Forgue Testimony, July 24, at 184-85). PWFD is complying. Newport Water, unfortunately, installed the equipment only in the tanks that supply retail customers and the Navy. Newport Water is simply ignoring the tank that supplies PWFD.

Newport defended itself by suggesting at the hearing that the health risks Ms. Forgue and Mr. McGlinn identified <u>might</u> not materialize. The argument is untenable. The health risks from old water are not some exaggerated parade of horribles conjured up by PWFD. These risks are real and present dangers that threaten the health and welfare of Portsmouth residents. That is why both of Newport Water's consultants recommended accelerated action to address these risks. Those risks were acknowledged by Ms. Forgue during the hearing and they were documented last year by the Maguire Group. It is unconscionable, therefore, for Newport Water to suggest that it can wait to see whether the water it is selling to Portsmouth residents becomes unhealthy and unsafe.[1] In any event, given the recent TTHM exceedances described by Mr. McGlinn, the water age issue is a current problem, not a potential one.

Newport Water must take proactive steps to ensure that the water sold to Portsmouth residents is as healthy and safe as the water it sells to Newport residents. There is presently an enormous disparity in water age that threatens the safety of the water sold to Portsmouth residents. The consultants have already identified the first step to address this disparity: the installation of mixing equipment in the 4 million gallon reservoir. In a matter of six months PWFD will go from design to construction for mixing equipment in its own tanks. (McGlinn Testimony, July 25, at 161). There is no reason why Newport Water can not do the same in one year. Moreover, it is a relatively inexpensive fix. According to Mr. Smith's calculations, Newport Water will have a cash balance in its capital spending account of between $400,000 and $600,000 for 2009 and 2010. (Woodcock Testimony, July 25, at 73.) The Commission should direct Newport Water to use those funds to design and install the mixing equipment before the anticipated conversion to chloramines.

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[1] When a doctor observes a pre-cancerous skin growth it would be reckless for her to advise her patient to do nothing and wait to see if it in fact becomes cancerous. Health concerns require preventative actions that avoid harm.

C. The Commission Should Reduce the City Services Allocation.

PWFD demonstrated in this docket that it wants Newport Water to recover sufficient amounts in rates to properly operate the system and provide its customers with safe and sufficient drinking water. PWFD did not object to the costs that Newport Water seeks to recover in rates – with one exception. PWFD objects to Newport's proposed allocation of its City Services costs. Newport Water and the city are inappropriately trying to recover City costs from ratepayers outside of Newport who should not bear the cost for City services that do not contribute to the provision of water. As Ms. Forgue conceded, there is no evidence before the Commission that describes what the City Clerk, the City Manager, or the other City departments do for Newport Water. (Forgue Testimony, July 24, at 166-67). Instead, the evidence strongly suggests the various City departments contribute little or nothing to the water department.

Ms. Forgue testified, for instance, that she meets with the City Manager perhaps twice a month and sends some emails to update him. (Forgue Testimony, July 24, at 213-14). That hardly constitutes ten percent of the City Manager's time.

Mr. Woodcock's pre-filed testimony, meanwhile, indicates that the City Clerk's office provides no service at all to the water department. That office informed Mr. Woodcock that it does not maintain any documents for the Water Department.

At the hearing Mr. Smith testified that the *method* of allocating the City Services costs was appropriate. (Smith Testimony, July 24, at 78). His testimony misses the point. PWFD does not object to the methodology of assigning percentages. PWFD objects to the percentages themselves. There is insufficient evidence before this Commission on which it could decide that the allocations were reasonable or justified.

PWFD respectfully suggests that the Commission should adopt the percentages that Mr. Woodcock calculated and set forth on Schedule 4 of in his pre-filed surrebuttal testimony:

	PWFD Proposal					
Divisions/Functions to be Allocated:	Total City Budget	NWD Reduction to Budget Allocation	PWFD Reduction to Budget (1)	Allocable Dept Budget	% Allocation to Water Fund	Allocation to Water Fund
City Council	$ 149,932	$ (51,962)	$ (16,000)	$ 81,970	0.00%	$ -
City Manager	$ 451,350	$ (40,000)		$ 411,350	0.00%	$ -
City Solicitor	$ 384,374	$ (192,187)		$ 192,187	7.90%	$ 15,176
City Clerk	$ 538,658	$ (187,143)	$ (78,022)	$ 273,493	1.00%	$ 2,735
Finance Administration	$ 347,357	$ (173,679)		$ 173,679	3.95%	$ 6,657
Assessment	$ 303,983	$ (100,314)		$ 203,669	7.90%	$ 16,082
Collections	$ 274,005	$ -	$ (27,900)	$ 246,105	11.07%	$ 27,251
Administrative Services	$ 258,420	$ -		$ 258,420	5.00%	$ 12,921
Facilities Maintenance	$ 654,108			$ 654,108	5.00%	$ 32,705
Human Resources	$ 304,957			$ 304,957	4.82%	$ 14,695
Accounting	$ 359,013			$ 359,013	12.86%	$ 46,178
Purchasing	$ 90,000			$ 90,000	11.69%	$ 10,522
MIS	$ 904,412	$ (775,100)		$ 129,312	7.90%	$ 10,211
						$ 195,332

Using his reasoned analysis, the Commission would allocate $195,322 for City Services; a sum that is more consistent with the contributions made by the City's various departments to the water department.

D. Newport Water's Capital Improvement Program Should Be Revised So that the New Lawton Valley Treatment Plan is Bond Funded.

Newport's capital improvement program includes the design of a new water treatment plant at Lawton Valley. PWFD supports the project but objects to the way in which Newport Water proposes to finance it. The design of the new treatment plant will cost approximately $1 million. It should be bond-funded, which would be more typical for a project of that size. (Woodcock Testimony, July 25, at 71).

E. The Rate Application Should Be Revised to Include Money Due from Water Pollution Control.

The parties previously agreed that Newport's Water Pollution Control Division receives a benefit from Newport Water's customer accounts division because of the meter reading, billing, collections, and other services they provide for WPC. (Docket 3675, Report and Order, Appendix A at 3-4). In this Docket, Newport Water has identified certain expenses that it will incur that, in fairness, ought to again be shared by WPC.

First, Newport Water's application indicates that it will incur costs of about $81,000 in connection with its switch to a bimonthly billing cycle. (Smith Testimony, July 24, at 48; Newport Exhibit 12). This billing expense, like Newport Water's other billing expenses, provides a benefit to WPC because Newport Water effectively serves as the billing department for WPC. Accordingly, consistent with the agreement approved by the Commission in Docket 3675, Newport Water's revenue requirement should be adjusted to reflect the fact that half of the $81,000 cost Newport Water will incur will be paid by WPC.

Second, Newport Water's application indicates that its remote radio read project will cost about $2.8 million. It is a bond-funded project that will allow Newport Water to read meters remotely and more quickly. (Forgue Testimony, July 24, at 31 and 76). The cost of this project, like the switch to bimonthly billing, will benefit WPC and, consistent with Docket 3675, 50% of that cost should be borne by WPC.

Mr. Woodcock explained the issue during his testimony:

> A. I think given what the Commission has decided in the past about sharing the cost of meter reading, billing, collection, those types of costs, that half of that cost ought to be shared with the water pollution control division. Whether the bonds are paid for in whole or in part by Newport Water then reimbursed by water pollution control or just they pay directly

> half of those costs, I don't know that it matters. But certainly, I would think in keeping with what the Commission has done with those types of costs in the past with Newport Water that half of those costs should indeed be recovered through water pollution control.

(Woodcock Testimony, July 25, at 79-80).

The Commission should direct Newport Water to collect 50% of the cost of the bimonthly billing program and the radio read program from WPC.

F. Newport Water Should Create a Rate Stabilization Reserve.

Newport Water, PWFD, and the Commission all agree that a rate stabilization or operating reserve is appropriate for Newport Water. (Woodcock Testimony, July 25, at 86-87 and 96). A reserve of approximately 6 percent of Newport Water's expenses will serve as a source of funds in the event water sales projections turn out to be, in hindsight, too rosy.

PWFD suggests that the account should be funded from the additional *billing-charge* revenue (around $300,000 for the remainder of the year) that Newport Water will receive if it is allowed to switch to bi-monthly billing. (Woodcock Testimony, July 25, at 96-97). This approach is generally in line with Mr. Catlin's proposal for a rate stabilization fund. (Catlin Testimony, July 25, at 6-7 and 96-97). PWFD further suggests that of the amount put into the rate stabilization account, 1.5 percent could be used to pay for unforeseen expenses without Commission approval and the remaining portion could be used if there is a revenue shortfall but it would require Commission notification and approval. (Woodcock Testimony, July 25, at 87).

G. Newport Water Should Pro-Rate All Of its Customers' Bills.

During the hearing Ms. Forgue agreed to look into pro-rating the bills that are issued following the Commission's decision in this Docket. (Forgue Testimony, July 24, at 174). The Commission should ensure that Newport Water captures as much revenue as it can by ordering it to do so. Alternatively, to the extent that Newport Water is unable to pro-rate its bills for some reason, the Commission should ensure that the new rate is applied at the same time for all of Newport Water's customers -- rather than applying the new rate immediately for monthly customers (like PWFD) and a few months later for Newport's tertiary (or future bi-monthly) customers. (Forgue Testimony, July 24, at 172).

H. Newport's Tariff Should Be Amended.

Newport Water and PWFD have been unable to agree on the meaning of the interest-charge language in Newport Water's tariff. As PWFD reads it, interest begins to accrue after 60 days -- in other words, 30 days after the due date. PWFD suggests that to avoid further controversy the language of Newport Water's tariff should be amended so that it reads like Pawtucket Water Department's tariff. The existing disputed interest charges (around $200.00) should be eliminated.

I. The Commission Should Demand Better Financial Reporting From NWD.

In light of the routine, undocumented loans from the City to Newport Water and the continuing annual deficits dating back to at least fiscal year 2004, the Commission should require more rigorous reporting on Newport's financial activities. Specifically, the Commission should require the following:

a. Monthly accrual accounting reports to include balance sheets, operating statements and statements of cash flows. These reports should reflect revenues as earned and expenses as incurred.

b. Monthly reporting of capital projects, by project. The reports should tie-out to the monthly accrual accounting statements.

c. Monthly budgeting reports that include a variance analysis of actual compared to budget for the reports identified above.

These reports will benefit Newport, its rate payers, the Division and the Commission by providing accurate, timely and meaningful information to the parties. This will also highlight problems as they occur so that corrective action can be taken in a contemporary fashion.

IV. CONCLUSION

The Commission needs to ensure that its orders are respected, that Newport Water's costs are fairly allocated, and that Newport Water makes appropriate investments in its infrastructure to provide safe drinking water to all of its customers. The findings proposed above will accomplish that.

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Dated: August 20, 2007

CERTIFICATION

I hereby certify that I sent by electronic mail a copy of the within Post-Hearing Brief to all parties set forth on the attached Service List on August 20, 2007.

SERVICE LIST - RIPUC DOCKET NO. 3818 **Updated 2/22/07**
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