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**PAUL RENNER**  
*Speaker of the  
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October 20, 2023

**VIA: ELECTRONIC FILING**

Adam Teitzman  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399-0850

**Re: Docket No. 20230083-WS – Application for Increase in Water and Wastewater Rates  
in Orange County by Pluris Wedgefield, LLC.**

On September 22, 2023, Pluris Wedgefield, LLC (Pluris or Utility) filed the minimum filling requirements (MFRs) for the above-referenced docket. By letter dated October 19, 2023, Commission staff found several deficiencies to the MFRs. OPC respectfully submits the additional MFR deficiencies, listed below, for your consideration.

Rule 25-30.110(2), Florida Administrative Code, requires the MFRs shall be consistent and reconcilable with the Utility's annual reports. Based on a review of Document Nos. 05345-2023, 05345-2023, 05346-2023, and 05347-2023, OPC could not find any reconciliation provided by the Utility for discrepancies in MFR amounts and annual report amounts for which the Commission staff has consistently found it a deficient if said reconciliation is not provided.<sup>1</sup>

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<sup>1</sup> Please see Document Nos. 04235-2020 and 09825-2007.

The following schedules in the MFRs do not reconcile to the Utility's annual reports and are deficient to the above-referenced rule:

Schedule A-4 – The 2012 year-end water and wastewater plant balances do not match.

Schedule A-8 – The 2012 year-end water and wastewater accumulated depreciation balances do not match.

Schedule A-11 – The 2012 year-end water and wastewater contributions in aid of construction (CIAC) balances do not match.<sup>2</sup>

Schedule E-3 – The beginning of the 2022 year customers for residential, general service, and fire protection do not match the annual report, and the year-end 2022 customer counts do not match for general service and fire protection.<sup>3</sup>

Schedule F-6 – The average annual daily flow on this schedule of 270,000 gallons per day (GPD) does not match the 269,917 GPD on Schedule S-12 of the Utility's 2022 Annual Report.

Respectfully submitted,

*Bart Fletcher*

Bart Fletcher

Legislative Analyst

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<sup>2</sup> Notably, the 2012 year-end accumulated amortization of CIAC balances on the MFR Schedule A-13 did match the 2012 year-end annual report balances.

<sup>3</sup> It should be noted that MFR Schedules E-1 and E-2 do not reflect any fire protection rates but MFR Schedule E-3 reflects two fire protection customers.