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PAUL RENNER
Speaker of the House of Representatives

September 13, 2024

Elisabeth Draper
Director, Division of Economics
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Docket No. 20240099-EI; Public Counsel's Observations of Deficiencies in the Minimum Filing Requirements submitted by Florida Public Utilities Company.

Dear Ms. Draper:

The Office of the Public Counsel ("OPC") submits its observations about the completeness of the Minimum Filing Requirements ("MRFs") submitted by Florida Public Utilities Company ("FPUC" or "Company"). We are sending these observations to you since, pursuant to provision (2) of Rule 25-6.043, F.A.C., "[t]he Director of the division that has been assigned primary responsibility for the filing is the Commission designee for purposes of determining whether the utility has met the minimum filing requirements imposed by this rule."

Rule 25-6.043(1)(a)1., Florida Administrative Code (F.A.C.), requires that a petition under Sections 366.06 and 366.071, Florida Statutes, for adjustment of rates must include the information required by Commission Form PSC 1026 (12/20), entitled "Minimum Filing Requirements for Investor-Owned Electric Utilities," which is incorporated into this rule by reference, and is available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-12642>. Rule 25-6.043(1)(g), F.A.C., requires all schedules for investment data must be reflected on a 13-month average basis, unless a specific schedule directs otherwise.

Pursuant to provision (1)(i) of Rule 25-6.043, F.A.C., the following is required:

Any proposed corrections, updates or other changes to the original filing must be e-filed by the utility with the Office of Commission Clerk. Ten paper copies of the proposed corrections, updates or other changes, clearly labeled "COPY," and any schedules in Commission Form PSC 1026 (12/20) that have been changed must be provided to the Office of Commission Clerk within seven calendar days of the

electronic filing. Any schedules in Commission Form PSC 1026 (12/20) that have been changed must be provided in Microsoft Excel format with formulas intact and unlocked. Excel files may be provided in media such as a USB flash drive, CD, or DVD, but may not be submitted by e-mail. On the same day as the e-filing, the utility must serve an electronic copy of the filing on each party.

(Emphasis added.)

Rule 25-6.014(4), F.A.C., requires that “[f]or each utility providing data to the Commission, all data shall be consistent with and reconcilable with the utility’s Annual Report to the Commission.” (Emphasis added.) Based on the OPC’s review of FPUC’s minimum filing requirement schedules, there are several numbers that do not match the Company’s 2019, 2020, 2021, 2022 and 2023 Annual Reports on file with the Commission. The OPC cannot locate anywhere in the Company’s filing, a reconciliation explaining the differences in amounts of certain accounts between the MFR Schedules and FPUC’s annual reports.

More specifically:

- On MFR Schedule B-3, Page 1 of 3, there are several amounts that do not match the Company’s 2022 and 2023 Annual Reports. For example, on Column 1, Line 6, FPUC appears to reflect no value for CWIP that neither matches the Company’s 2022 Annual Report or FERC Form 1 balance of \$2,396,608, shown on “Page 200” as referenced at the bottom of that page, Column “Electric (c),” Line 11, nor the same value shown on the CWIP Schedule at “Page 216” as referenced at the bottom of that page, Column “Construction Work in Progress-Electric (Acct. 107),” Line 26. The same disconnect is apparent for the 2023 year end amounts for CWIP. FPUC should be required to reconcile all historical amounts on this MFR schedule with the amounts reflected in its 2022 and 2023 Annual Reports on filed with the Commission.
- On MFR Schedule C-6, Page 1 of 3, there are several actual component and total amounts for 2019, 2020, 2021, 2022 and 2023 that – like the CWIP amounts -- do not match FPUC’s respective annual reports filed with the Commission. For example, Column “2019 Year 1 Actual (000),” Line 15, the Company reflects an amount of \$242,000 that does not match the Company’s 2019 Annual Report or FERC Form 1 amount of \$281,648. This mismatch specifically is manifested on “Page 300” as referenced at the bottom of that page, Column “OPERATING REVENUES Amount for Year (b),” at Line 21. FPUC should be required to reconcile all historical amounts on this MFR schedule with the amounts reflected in its 2019, 2020, 2021, 2022, and 2023 Annual Reports on filed with the Commission.
- On MFR Schedule D-6, Page 1 of 3, Column 6, Line 13, the 12-month balance ending December 2023 of \$3,965,408 does not match FPUC’s 2023 Annual Report customer

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deposits year-end balance of \$4,014,341, as shown on “Page 112” as referenced at the bottom of that page, Column “Balance at End of Year,” Line 36.

Furthermore, on MFR Schedule D-2, there are several amounts that appear not to match the Company’s 2021, 2022, and 2023 Annual Reports filed with the Commission. FPUC should be required to reconcile all historical amounts on this MFR schedule with the amounts reflected in its 2021, 2022, and 2023 Annual Reports on file with the Commission.

It should be noted that the Commission has previously deemed another electric utility company’s MFRs to be deficient. In 2009, the twelve-month clock applicable to the company’s petition was not started until identified deficiencies were corrected. See Document No. 04064-2009, filed in Docket No. 090079-EI (Petition for increase in rates by Progress Energy Florida, Inc.).¹ Prior to filing its MFRs in Docket No. 20240099-EI, FPUC did not request a rule waiver for the requirement under provision (4) of Rule 25-6.014, F.A.C.

These current observations do not involve a determination of whether correction of such deficiencies would require corresponding changes to any other MFR schedules. In such circumstances, any such corrected schedules are also required to be submitted. We commend these for your consideration.

The OPC submits these circumstances and facts for your consideration in determining the sufficiency of the MFRs and the completeness of the filing as well as the impact on any docket schedule that is ultimately set in this matter.

Respectfully,

/s/ Charles J. Rehwinkel
Charles J. Rehwinkel
Deputy Public Counsel

cc: Parties of record

¹ Further, on numerous occasions for water and wastewater rate cases, the Commission has deemed the MFRs to be deficient if the historical amounts did not match the annual report on file with the Commission, absent the utility providing a reconciliation of deviations of MFR amounts and the annual report amounts. In Docket No. 20240068-WS, the utility recently performed such a reconciliation. This should provide guidance for resolving the deficiencies pointed out here.