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STATE OF FLORIDA



DIVISION OF  
ACCOUNTING AND FINANCE  
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# Public Service Commission

October 30, 2023

Martin S. Friedman, Esquire  
Dean Mead Law Firm  
420 S. Orange Ave., Suite 700  
Orlando, FL 32801  
[mfriedman@deanmead.com](mailto:mfriedman@deanmead.com)

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

Dear Mr. Friedman:

By this letter, the Commission staff requests that Pluris Wedgefield, LLC. (Pluris or Utility) provide responses to the following data requests.

1. According the MFR Schedule B-3, the Utility has proposed an increase in O&M expense of \$237,010 due to proforma costs related to corporate restructuring. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the corporate restructuring costs.
2. According to MFR Schedule B-7, since its last rate case, the Utility has shifted from using contractual services to employing an in-house staff. The following questions relate to the Utility's test year expenses for employees and contractual services.
  - a. Please provide justification for switching the Utility's operations from solely contractual services to a combination of full time employees and contractual services.
  - b. Please provide a specific breakdown of each position, including employees, officers, and/or directors, by job title/description, position responsibilities, and compensation for each year since the last rate case.
  - c. Has the Utility previously commissioned an organization or management study to justify any changes in labor? If so, please provide the study.
  - d. Has the Utility previously commissioned an operational audit or does it plan to in the near future?

- e. Please provide a description of the services performed by the vendors in Contractual Services-Accounting and how they differ from services performed by full time employees.
  - f. Please provide a description of the services provided by the vendors in Contractual Services-Legal and how they differ from duties performed by full time employees.
  - g. Please provide a description of the services provided by the vendors in Contractual Services-Management Fees and how they differ from duties performed by full time employees
  - h. Please provide a description of the services provided by the vendors in Contractual Services-Testing and how they differ from the duties of full time employees.
  - i. Please provide a description of the services provided by the vendors in Contractual Services-Other and how they differ from the duties of full time employees.
3. According to MFR Schedule B-9, page 1 of 2, the Utility incurred expenses of \$993,608 to Pluris Management Group, LLC. Please provide the contract agreement and any other relevant information concerning the agreement between Pluris Management Group, LLC. and the Utility.
4. The following questions refer to the Utility's rate case expense.
  - a. For each individual person, in each firm providing consulting services to the Utility in this docket, provide the billing rate, and an itemized description of work performed. Please provide detail of hours worked associated with each activity. Also provide a description and associated cost for all expenses incurred to date.
  - b. For each firm or consultant providing services for the Utility in this docket, please provide copies of all invoices for services provided to date.
  - c. If rate consultant invoices are not broken down by hour, please provide reports that detail by hour, a description of actual duties performed, and amount incurred to date.
  - d. Please provide an estimate of costs to complete the case, by hour, for each consultant or employee, including a description of estimated work to be performed, and detail of the estimated remaining expense to be incurred through the PAA process.

- e. Please provide an itemized list of all other costs estimated to be incurred through the PAA process.
5. According to MFR Schedule B-5, Account No. 618 Chemicals Expense increased substantially in June, September, October, and December 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase, in Chemicals Expense.
6. According to MFR Schedule B-5, Account No. 618 Chemical Expense decreased substantially in January 2022, when compared to other months. Please provide all of the Utility's calculations, basis, work papers, and support documentation for the above decrease in Chemicals Expense.
7. According to MFR Schedule B-5, Account No. 634 Contractual Services - Mgmt. Fees Expense increased substantially in March and September 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Contractual Services – Mgmt. Expense.
8. According to MFR Schedule B-5, Account No. 634 Contractual Services - Mgmt. Fees Expense decreased substantially January 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above Decrease in Contractual Services Expense.
9. According to MFR Schedule B-5, Account No. 635 Contractual Services – Testing Expense increased substantially in February and December 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Contractual Services – Testing Fees Expense.
10. According to MFR Schedule B-5, Account No. 636 Contractual Services – Other Expense increased substantially in May 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Contractual Services – Other Expense.
11. According to MFR Schedule B-5, Account No, 650 Transportation Expenses increased substantially in September 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Transportation Expense.
12. According to MFR Schedule B-5, Account No. 659 Insurance – Other Expense increased substantially in January, and December 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase, in Insurance – Other Expense.
13. According to MFR Schedule B-5, Account No. 670 Bad Debt Expense increased substantially in January and December 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Bad Debt Expense.

14. According to MFR Schedule B-5, Account No. 675 Miscellaneous Expenses increased substantially in January, and March 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase, in Miscellaneous Expenses.
15. According to MFR Schedule B-6, Account No. 716, Fuel for Power Purchased Expense only has an amount recorded in April 2022. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the Fuel for Power Purchased recorded in April 2022.
16. According to MFR Schedule B-6, Account No. 720, Materials & Supplies Expense increased significantly in August 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Materials & Supplies Expense.
17. According to MFR Schedule B-6, Account No. 732, Contractual Services – Accounting Expense increased significantly in April, May, and December 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increases in Contractual Services – Accounting.
18. According to MFR Schedule B-6, Account No. 733, Contractual Services – Legal Expense only has amounts in February, April, June, October, and November 2022. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the recorded months of Contractual Services – Legal.
19. According to MFR Schedule B-6, Account No. 734, Contractual Services – Management Fees Expense decreases significantly in January 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above decrease in Contractual Services – Management Fees.
20. According to MFR Schedule B-6, Account No. 735, Contractual Services – Testing Expense increases significantly in December 2022 when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Contractual Services – Testing.
21. According to MFR Schedule B-6, Account No. 736, Contractual Services – Other Expenses increases significantly in October 2022, when compared to other months. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the above increase in Contractual Services – Other.
22. According to MFR Schedule B-6, Account No. 742, Rental Equipment Expense only has an amount recorded in November 2022. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the Contractual Services – Legal recorded in November 2022.

23. According to MFR Schedule B-6, Account No. 770, Bad Debt Expense only has an amount recorded in December 2022. Please provide all of the Utility's calculations, basis, workpapers, and support documentation for the Bad Debt Expense recorded in December 2022.
24. Please refer to the pumping capacity listed on Schedule F-3 and referenced in Schedule F-5, page 2, line 3. The capacities do not match the amounts in the Utility's 2023 Annual Report, page W-11. Please reconcile the differences.
25. Please refer to the required Fire Flow in Schedule F-3. The value does not match the amount in the Utility's 2023 Annual Report, page W-14. Please reconcile the differences.
26. Please refer to the SFR Gallons sold in Schedule F-10. These values are identical to the values in Schedule 9, but are for fewer Total SFR ERCs. Please provide revised values reflecting the lower ERCs or provide an explanation why the flows remain constant when the ERCs do not.

Please provide responses to the above requests for data no later than November 30, 2023.

Sincerely,

*Justin Sowards*

Justin Sowards  
Public Utilities Supervisor

JS/wt

cc: Division of Accounting & Finance (Sowards, Thurmond)  
Division of Engineering (King, Ellis)  
Division of Economics (Draper)  
Office of General Counsel (Crawford, Watrous)  
Office of Commission Clerk (Docket No. 20230083-WS))