

120152-WS

CLASS B
WATER AND/OR WASTEWATER UTILITIES

FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING
REQUIREMENTS

OF

Pluris Wedgefield, Inc.

Exact Legal Name of Utility

VOLUME I



FOR THE

Test Year Ended: 12/31/2011

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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**CLASS A AND B WATER AND/OR SEWER UTILITIES
FINANCIAL, RATE AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 7,386,857	\$ 44,665 (A)	\$ 7,431,522	A-5
2	Utility Land & Land Rights	5,407		5,407	A-5
3	Less: Non-Used & Useful Plant	-	(93,228) (B)	(93,228)	A-7
4	Construction Work in Progress	-		-	-
5	Less: Accumulated Depreciation	(2,250,019)	(1,608) (C)	(2,251,627)	A-9
6	Less: CIAC	(1,411,363)		(1,411,363)	A-12
7	Accumulated Amortization of CIAC	579,912	-	579,912	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Deferred Taxes - Net				
12	Working Capital Allowance	<u>72,755</u>	<u>1,584</u> (D)	<u>74,339</u>	A-17
13	Total Rate Base	<u>\$ 4,383,549</u>	<u>\$ (48,587)</u>	<u>\$ 4,334,962</u>	

Schedule of Water Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-1(a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 7,386,857		\$ 7,386,857	A-5
2	Utility Land & Land Rights	5,407		5,407	A-5
3	Less: Non-Used & Useful Plant	-	\$ (93,228) (A)	(93,228)	A-7
4	Construction Work in Progress	-		-	-
5	Less: Accumulated Depreciation	(2,250,019)		(2,250,019)	A-9
6	Less: CIAC	(1,411,363)		(1,411,363)	A-12
7	Accumulated Amortization of CIAC	579,912		579,912	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Deferred Taxes - Net				
12	Working Capital Allowance	72,755	(135)	72,620	A-17
13	Total Rate Base	<u>\$ 4,383,549</u>	<u>\$ (93,363)</u>	<u>\$ 4,290,186</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 7,843,119	\$ 11,082 (A)	\$ 7,854,201	A-6
2	Utility Land & Land Rights	96,500		96,500	A-6
3	Less: Non-Used & Useful Plant	-	(264,027) (B)	(264,027)	A-7
4	Construction Work in Progress	-			-
5	Less: Accumulated Depreciation	(4,401,148)	(616) (C)	(4,401,764)	A-10
6	Less: CIAC	(3,997,722)		(3,997,722)	A-12
7	Accumulated Amortization of CIAC	1,723,879	-	1,723,879	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Deferred Taxes - Net		-	-	
12	Working Capital Allowance	<u>74,230</u>	<u>1,252</u> (D)	<u>75,482</u>	A-17
13	Total Rate Base	<u>\$ 1,338,858</u>	<u>\$ (252,309)</u>	<u>\$ 1,086,549</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-2(a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use. If method other than formula approach (1/8 O&M) is used to determine working capital, provide additional schedule showing detail calculation.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 7,843,119		\$ 7,843,119	A-6
2	Utility Land & Land Rights	96,500		96,500	A-6
3	Less: Non-Used & Useful Plant	-	(261,107) (A)	(261,107)	A-7
4	Construction Work in Progress	-			-
5	Less: Accumulated Depreciation	(4,401,148)		(4,401,148)	A-10
6	Less: CIAC	(3,997,722)		(3,997,722)	A-12
7	Accumulated Amortization of CIAC	1,723,879		1,723,879	A-14
8	Acquisition Adjustments				-
9	Accum. Amort. of Acq. Adjustments				-
10	Advances For Construction				A-16
11	Deferred Taxes - Net			-	
12	Working Capital Allowance	<u>74,230</u>	<u>(394) (B)</u>	<u>73,836</u>	A-17
13	Total Rate Base	<u>\$ 1,338,858</u>	<u>\$ (261,501)</u>	<u>\$ 1,077,357</u>	

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Utility Plant in Service</u>		
2	1) Proforma adjustments to plant		
3	VFD for #3 high service (5.15.12)	\$ 22,654	\$ -
4	SCADA system for wells and high service pumps (5.15.12)	12,091	-
5	SCADA system for the MIEX plant (6.28.12)	9,920	-
6	Wier replacement on east wastewater treatment plant (6.13.12)	-	11,082
7	Total proforma adjustments to plant	<u>\$ 44,665</u>	<u>\$ 11,082</u>
8	<u>(B) Non-used and Useful Plant in Service</u>		
9	1) To adjust for calculated non-used & useful plant	\$ (187,944)	\$ (677,936)
10	2) To adjust for associated accumulated depreciation	<u>94,716</u>	<u>413,909</u>
11	Net non-used & useful adjustment	<u>\$ (93,228)</u>	<u>\$ (264,027)</u>
12	<u>(C) Accumulated Depreciation of Utility Plant in Service</u>		
13	1) Proforma adjustments to A/D		
14	VFD for #3 high service (5.15.12) - 3.33% depreciation rate	\$ 754	\$ -
15	SCADA system for wells and high service pumps (5.15.12) - 3.33%	403	-
16	SCADA system for the MIEX plant (6.28.12) - 4.55%	451	-
17	Wier replacement on east wastewater treatment plant (6.13.12) - 5.56%	-	616
18		<u>\$ 1,608</u>	<u>\$ 616</u>
19	<u>(D) Working Capital</u>		
20	Total adjustments to O & M Expense	\$ 12,664	\$ 10,012
21	Factor	<u>8</u>	<u>8</u>
22	Total adjustment	<u>\$ 1,584</u>	<u>\$ 1,252</u>

Schedule of Adjustments to Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-3(a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water	Wastewater
1	<u>(A) Non-used and Useful Plant in Service</u>		
2	1) To adjust for calculated non-used & useful plant	\$ (187,944)	\$ (674,844)
3	2) To adjust for associated accumulated depreciation	<u>94,716</u>	<u>413,737</u>
4	Net non-used & useful adjustment	<u>\$ (93,228)</u>	<u>\$ (261,107)</u>
5	<u>(B) Working Capital</u>		
6	Total adjustments to O & M Expense	\$ (1,077)	\$ (3,148)
7	Factor	<u>8</u>	<u>8</u>
8	Total adjustment	<u>\$ (135)</u>	<u>\$ (394)</u>

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-4
Page 1 of 2
Preparer: Lu Ann Danley

Explanation: Provide the annual balance of the original cost of plant in service, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1a	08/12/98 Balance per Order No. PSC-98-1092-FOF-WS		\$ 4,261,888
1b	12/22/08 Balance per Order No. PSC-08-0827-PAA-WS	\$ 6,890,926	
2	1998 Additions	-	216,458
3	1998 Retirements	-	(7,706)
4	1998 Adjustments	-	-
5	12/31/98 Balance		\$ 4,470,640
6	1999 Additions	-	55,592
7	1999 Retirements	-	(13,144)
8	1999 Adjustments	-	-
9	12/31/99 Balance	\$ -	\$ 4,513,088
10	2000 Additions	-	1,606,879
11	2000 Retirements	-	(2,287)
12	2000 Adjustments	-	-
13	12/31/00 Balance	\$ -	\$ 6,117,680
14	2001 Additions	-	197,035
15	2001 Retirements	-	(3,803)
16	2001 Adjustments	-	-
17	12/31/01 Balance	\$ -	\$ 6,310,912
18	2002 Additions	-	68,778
19	2002 Retirements	-	(4,127)
20	2002 Adjustments	-	-
21	12/31/02 Balance	\$ -	\$ 6,375,563
22	2003 Additions	-	518,779
23	2003 Retirements	-	(2,526)
24	2003 Adjustments	-	-
25	12/31/03 Balance	\$ -	\$ 6,891,816

Schedule of Water and Wastewater Plant in Service
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-4
Page 2 of 2
Preparer: Lu Ann Danley

1	2004 Additions	-	110,302
2	2004 Retirements	-	(22,163)
3	2004 Adjustments	-	-
4	12/31/04 Balance	<u>\$ -</u>	<u>\$ 6,979,955</u>
5	2005 Additions	-	152,594
6	2005 Retirements	-	(43,843)
7	2005 Adjustments	-	-
8	12/31/05 Balance	<u>\$ -</u>	<u>\$ 7,088,706</u>
9	2006 Additions	-	146,269
10	2006 Retirements	-	(11,482)
11	2006 Adjustments	-	-
12	12/31/06 Balance	<u>\$ -</u>	<u>\$ 7,223,493</u>
13	2007 Additions	-	88,266
14	2007 Retirements	-	-
15	2007 Adjustments	-	-
16	12/31/07 Balance	<u>\$ 6,890,926</u>	<u>\$ 7,311,759</u>
17	2008 Additions	700,817	587,102
18	2008 Retirements	-	(22,816)
19	2008 Adjustments	-	171,390
20	12/31/08 Balance	<u>\$ 7,591,743</u>	<u>\$ 8,047,435</u>
21	2009 Additions	22,377	97,261
22	2009 Retirements	-	-
23	2009 Adjustments - plant assets not transferred in sale	(336,789)	(319,463)
24	12/31/09 Balance	<u>\$ 7,277,331</u>	<u>\$ 7,825,233</u>
25	2010 Additions	106,810	86,937
26	2010 Retirements	-	-
27	2010 Adjustments	-	-
28	12/31/10 Balance	<u>\$ 7,384,141</u>	<u>\$ 7,912,170</u>
29	2011 Additions	16,245	54,894
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
32	12/31/11 Balance	<u>\$ 7,400,386</u>	<u>\$ 7,967,064</u>

Supporting Schedules: A-5, A-6
Recap Schedules: A-18

Schedule of Water Plant in Service By Primary Account-Final Rates
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5
Page 1 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	-	-					
3	302.1 Franchises	-	-					
4	339.1 Other Plant & Misc. Equipment	-	-					
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	5,407	5,407	5,407		5,407		
7	304.2 Structures & Improvements	4,234,553	4,234,553	4,234,553		4,234,553		
8	305.2 Collect. & Impound. Reservoirs	-	-					
9	306.2 Lake, River & Other Intakes	-	-					
10	307.2 Wells & Springs	267,196	267,196	267,196	34,745	301,941		
11	308.2 Infiltration Galleries & Tunnels	-	-					
12	309.2 Supply Mains	-	-					
13	310.2 Power Generation Equipment	21,090	21,090	21,090		21,090		
14	311.2 Pumping Equipment	200,260	200,260	200,260		200,260		
15	339.2 Other Plant & Misc. Equipment	-	-					
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-					
18	304.3 Structures & Improvements	-	1,260	630		630		
19	320.3 Water Treatment Equipment	690,573	701,537	696,055	9,920	705,975		
20	339.3 Other Plant & Misc. Equipment	-	-					
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-				14.90%	-
23	304.4 Structures & Improvements	-	-				14.90%	-
24	330.4 Distr. Reservoirs & Standpipes	83,294	83,294	83,294		83,294	14.90%	12,411
25	331.4 Transm. & Distribution Mains	1,178,078	1,178,078	1,178,078		1,178,078	14.90%	175,534
26	333.4 Services	375,464	375,464	375,464		375,464		-
27	334.4 Meters & Meter Installations	199,604	199,604	199,604		199,604		-
28	335.4 Hydrants	92,958	92,958	92,958		92,958		-
29	336.4 Backflow Prev. Device	34	34	34		34		-
30	339.4 Other Plant & Misc. Equipment	-	-				14.90%	-
31	GENERAL PLANT							
32	303.5 Land & Land Rights	-	-					
33	304.5 Structures & Improvements	-	-					
34	340.5 Office Furniture & Equipment	-	-					
35	341.5 Transportation Equipment	22,377	22,377	22,377		22,377		
36	342.5 Stores Equipment	-	-					
37	343.5 Tools, Shop & Garage Equipment	-	-					
38	344.5 Laboratory Equipment	7,163	7,163	7,163		7,163		
39	345.5 Power Operated Equipment	-	4,021	2,011		2,011		
40	346.5 Communication Equipment	-	-					
41	347.5 Miscellaneous Equipment	-	-					
42	348.5 Other Tangible Plant	6,090	6,090	6,090		6,090		-
43	TOTAL	\$ 7,384,141	\$ 7,400,386	\$ 7,392,264	\$ 44,665	\$ 7,436,929		\$ 187,944

Schedule of Water Plant in Service By Primary Account-Interim Rates
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-5
Page 2 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ -	\$ -			\$ -		
3	302.1 Franchises	-	-					
4	339.1 Other Plant & Misc. Equipment	-	-					
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	5,407	5,407	5,407		5,407		
7	304.2 Structures & Improvements	4,234,553	4,234,553	4,234,553		4,234,553		
8	305.2 Collect. & Impound. Reservoirs	-	-					
9	306.2 Lake, River & Other Intakes	-	-					
10	307.2 Wells & Springs	267,196	267,196	267,196		267,196		
11	308.2 Infiltration Galleries & Tunnels	-	-					
12	309.2 Supply Mains	-	-					
13	310.2 Power Generation Equipment	21,090	21,090	21,090		21,090		
14	311.2 Pumping Equipment	200,260	200,260	200,260		200,260		
15	339.2 Other Plant & Misc. Equipment	-	-					
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-					
18	304.3 Structures & Improvements	-	1,260	630		630		
19	320.3 Water Treatment Equipment	690,573	701,537	696,055		696,055		
20	339.3 Other Plant & Misc. Equipment	-	-					
21	TRANSMISSION & DISTRIBUTION PLANT							
22	303.4 Land & Land Rights	-	-				14.90%	-
23	304.4 Structures & Improvements	-	-				14.90%	-
24	330.4 Distr. Reservoirs & Standpipes	83,294	83,294	83,294		83,294	14.90%	12,411
25	331.4 Transm. & Distribution Mains	1,178,078	1,178,078	1,178,078		1,178,078	14.90%	175,534
26	333.4 Services	375,464	375,464	375,464		375,464		-
27	334.4 Meters & Meter Installations	199,604	199,604	199,604		199,604		-
28	335.4 Hydrants	92,958	92,958	92,958		92,958		-
29	336.4 Backflow Prev. Device	34	34	34		34		-
30	339.4 Other Plant & Misc. Equipment	-	-				14.90%	-
31	GENERAL PLANT							
32	303.5 Land & Land Rights	-	-					-
33	304.5 Structures & Improvements	-	-					-
34	340.5 Office Furniture & Equipment	-	-					-
35	341.5 Transportation Equipment	22,377	22,377	22,377		22,377		-
36	342.5 Stores Equipment	-	-					-
37	343.5 Tools, Shop & Garage Equipment	-	-					-
38	344.5 Laboratory Equipment	7,163	7,163	7,163		7,163		-
39	345.5 Power Operated Equipment	-	4,021	2,011		2,011		-
40	346.5 Communication Equipment	-	-					-
41	347.5 Miscellaneous Equipment	-	-					-
42	348.5 Other Tangible Plant	6,090	6,090	6,090		6,090		-
43	TOTAL	\$ 7,384,141	\$ 7,400,386	\$ 7,392,264	\$ -	\$ 7,392,264		\$ 187,944

Schedule of Wastewater Plant in Service By Primary Account-Final Rates
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgfield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6
Page 1 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 10,165	\$ 10,165	\$ 10,165		\$ 10,165		
3	352.1 Franchises							
4	389.1 Other Plant & Misc. Equipment							
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	96,500	96,500	96,500		96,500		
7	354.2 Structures & Improvements						14.90%	-
8	355.2 Power Generation Equipment	7,884	10,240	9,062		9,062	14.90%	1,350
9	360.2 Collection Sewers - Force	289,757	289,757	289,757		289,757	14.90%	43,174
10	361.2 Collection Sewers - Gravity	1,568,191	1,572,286	1,570,239		1,570,239	14.90%	233,966
11	362.2 Special Collecting Structures						14.90%	-
12	363.2 Services to Customers	451,031	451,031	451,031		451,031	14.90%	67,204
13	364.2 Flow Measuring Devices	102	102	102		102	14.90%	15
14	365.2 Flow Measuring Installations						14.90%	-
15	389.2 Other Plant & Misc. Equipment						14.90%	-
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights							
18	354.3 Structures & Improvements	3,977,102	3,980,806	3,978,954		3,978,954		
19	370.3 Receiving Wells		9,790	4,895		4,895		
20	371.3 Pumping Equipment	27,260	41,391	34,326		34,326		
21	389.3 Other Plant & Misc. Equipment							
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights							
24	354.4 Structures & Improvements						27.90%	-
25	355.4 Power Generation Equipment						27.90%	-
26	380.4 Treatment & Disposal Equipment	787,279	801,157	794,218	11,082	805,300	27.90%	224,679
27	381.4 Plant Sewers						27.90%	-
28	382.4 Outfall Sewer Lines	372,097	372,097	372,097		372,097	27.90%	103,815
29	389.4 Other Plant & Misc. Equipment	12,708	14,051	13,380		13,380	27.90%	3,733
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights							
32	354.5 Structures & Improvements							
33	355.5 Power Generation Equipment							
34	371.5 Pumping Equipment							
35	374.5 Reuse Distribution Reservoirs							
36	381.5 Plant Sewers	15,786	15,786	15,786		15,786		
37	389.5 Other Plant & Misc. Equipment							
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights							
40	354.6 Structures & Improvements							
41	355.6 Power Generation Equipment							
42	366.6 Reuse Services	714	714	714		714		
43	367.6 Reuse Meters & Meter Inst.	3,036	3,036	3,036		3,036		
44	375.6 Reuse Trans. & Dist. Sytam	289,631	289,631	289,631		289,631		
45	389.6 Other Plant & Misc. Equipment							
46	GENERAL PLANT							
47	353.7 Land & Land Rights							
48	354.7 Structures & Improvements							
49	390.7 Office Furniture & Equipment							
50	391.7 Transportation Equipment							
51	392.7 Stores Equipment							
52	393.7 Tools, Shop & Garage Equipment	2,927	2,927	2,927		2,927		
53	394.7 Laboratory Equipment							
54	395.7 Power Operated Equipment		4,021	2,011		2,011		
55	396.7 Communication Equipment							
56	397.7 Miscellaneous Equipment							
57	398.7 Other Tangible Plant	-	1,576	788		788		-
58	TOTAL	\$ 7,912,170	\$ 7,967,064	\$ 7,939,619	\$ 11,082	\$ 7,950,701		\$ 677,936

Schedule of Wastewater Plant in Service By Primary Account - Interim Rates
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Explanation: Provide the ending balances and average of plant in service for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-6
Page 2 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 10,165	\$ 10,165	\$ 10,165		\$ 10,165		
3	362.1 Franchises	-	-					
4	389.1 Other Plant & Misc. Equipment	-	-					
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	96,500	96,500	96,500		96,500		
7	354.2 Structures & Improvements	-	-				14.90%	-
8	355.2 Power Generation Equipment	7,884	10,240	9,062		9,062	14.90%	1,350
9	360.2 Collection Sewers - Force	289,757	289,757	289,757		289,757	14.90%	43,174
10	361.2 Collection Sewers - Gravity	1,568,191	1,572,286	1,570,239		1,570,239	14.90%	233,966
11	362.2 Special Collecting Structures	-	-				14.90%	-
12	363.2 Services to Customers	451,031	451,031	451,031		451,031	14.90%	67,204
13	364.2 Flow Measuring Devices	102	102	102		102	14.90%	15
14	365.2 Flow Measuring Installations	-	-				14.90%	-
15	389.2 Other Plant & Misc. Equipment	-	-				14.90%	-
16	SYSTEM PUMPING PLANT							
17	353.3 Land & Land Rights	-	-					
18	354.3 Structures & Improvements	3,977,102	3,980,806	3,978,954		3,978,954		
19	370.3 Receiving Wells	-	9,790	4,895		4,895		
20	371.3 Pumping Equipment	27,260	41,391	34,326		34,326		
21	389.3 Other Plant & Misc. Equipment	-	-					
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-				27.90%	-
24	354.4 Structures & Improvements	-	-				27.90%	-
25	355.4 Power Generation Equipment	-	-				27.90%	-
26	380.4 Treatment & Disposal Equipment	787,279	801,157	794,218		794,218	27.90%	221,587
27	381.4 Plant Sewers	-	-				27.90%	-
28	382.4 Outfall Sewer Lines	372,097	372,097	372,097		372,097	27.90%	103,815
29	389.4 Other Plant & Misc. Equipment	12,708	14,051	13,380		13,380	27.90%	3,733
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights	-	-					
32	354.5 Structures & Improvements	-	-					
33	355.5 Power Generation Equipment	-	-					
34	371.5 Pumping Equipment	-	-					
35	374.5 Reuse Distribution Reservoirs	-	-					
36	381.5 Plant Sewers	15,786	15,786	15,786		15,786		
37	389.5 Other Plant & Misc. Equipment	-	-					
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights	-	-					
40	354.6 Structures & Improvements	-	-					
41	355.6 Power Generation Equipment	-	-					
42	366.6 Reuse Services	714	714	714		714		
43	367.6 Reuse Meters & Meter Inst.	3,036	3,036	3,036		3,036		
44	375.6 Reuse Trans. & Dist. System	289,631	289,631	289,631		289,631		
45	389.6 Other Plant & Misc. Equipment	-	-					
46	GENERAL PLANT							
47	353.7 Land & Land Rights	-	-					
48	354.7 Structures & Improvements	-	-					
49	390.7 Office Furniture & Equipment	-	-					
50	391.7 Transportation Equipment	-	-					
51	392.7 Stores Equipment	-	-					
52	393.7 Tools, Shop & Garage Equipment	2,927	2,927	2,927		2,927		
53	394.7 Laboratory Equipment	-	-					
54	395.7 Power Operated Equipment	-	4,021	2,011		2,011		
55	396.7 Communication Equipment	-	-					
56	397.7 Miscellaneous Equipment	-	-					
57	398.7 Other Tangible Plant	-	1,576	788		788		
58	TOTAL	\$ 7,912,170	\$ 7,967,064	\$ 7,939,619	\$ -	\$ 7,939,619		\$ 674,844

Non-Used and Useful Plant - Summary - Final

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-7
 Page 1 of 2
 Preparer: Lu Ann Danley

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	\$ 7,431,522	\$ (187,944)	\$ 7,243,578
2	Land	5,407	-	5,407
3	Accumulated Depreciation	(2,251,627)	94,716	(2,156,911)
4	Other (Explain)			
5	Total	<u>\$ 5,185,302</u>	<u>\$ (93,228)</u>	<u>\$ 5,092,074</u>
WASTEWATER				
6	Plant in Service	\$ 7,854,201	\$ (677,936)	\$ 7,176,265
7	Land	96,500	-	96,500
8	Accumulated Depreciation	(4,401,764)	413,909	(3,987,855)
9	Other (Explain)			
10	Total	<u>\$ 3,548,937</u>	<u>\$ (264,027)</u>	<u>\$ 3,284,910</u>

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Non-Used and Useful Plant - Summary - Interim

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-7
 Page 2 of 2
 Preparer: Lu Ann Danley

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
WATER				
1	Plant in Service	\$ 7,386,857	\$ (187,944)	\$ 7,198,913
2	Land	5,407	-	5,407
3	Accumulated Depreciation	(2,250,019)	94,716	(2,155,303)
4	Other (Explain)			
5	Total	\$ 5,142,245	\$ (93,228)	\$ 5,049,017
WASTEWATER				
6	Plant in Service	\$ 7,843,119	\$ (674,844)	\$ 7,168,275
7	Land	96,500	-	96,500
8	Accumulated Depreciation	(4,401,148)	413,737	(3,987,411)
9	Other (Explain)			
10	Total	\$ 3,538,471	\$ (261,107)	\$ 3,277,364

Supporting Schedules: A-5, A-6, A-9, A-10
 Recap Schedules: A-1, A-2

Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-8
Page 1 of 2
Preparer: Lu Ann Danley

Explanation: Provide the annual balance of accumulated depreciation, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1a	08/12/98 Balance per Order No. PSC-98-1092-FOF-WS		\$ 2,015,501
1b	12/22/08 Balance per Order No. PSC-08-0827-PAA-WS	\$ 1,466,685	
2	1998 Additions	-	-
3	1998 Retirements	-	-
4	1998 Adjustments	-	109,387
5	12/31/98 Balance	\$ -	\$ 2,124,888
6	1999 Additions	-	110,404
7	1999 Retirements	-	-
8	1999 Adjustments	-	-
9	12/31/99 Balance	\$ -	\$ 2,235,292
10	2000 Additions	-	129,573
11	2000 Retirements	-	(2,287)
12	2000 Adjustments	-	-
13	12/31/00 Balance	\$ -	\$ 2,362,578
14	2001 Additions	-	137,474
15	2001 Retirements	-	(3,803)
16	2001 Adjustments	-	-
17	12/31/01 Balance	\$ -	\$ 2,496,249
18	2002 Additions	-	176,727
19	2002 Retirements	-	(4,127)
20	2002 Adjustments	-	-
21	12/31/02 Balance	\$ -	\$ 2,668,849
22	2003 Additions	-	178,584
23	2003 Retirements	-	(2,526)
24	2003 Adjustments	-	-
25	12/31/03 Balance	\$ -	\$ 2,844,907

**Schedule of Water and Wastewater Accumulated Depreciation
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

**Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011**

**Schedule: A-8
Page 2 of 2
Preparer: Lu Ann Danley**

1	2004 Additions	-	194,448
2	2004 Retirements	-	(22,163)
3	2004 Adjustments	-	-
4	12/31/04 Balance	<u>\$ -</u>	<u>\$ 3,017,192</u>
5	2005 Additions	-	223,124
6	2005 Retirements	-	(43,843)
7	2005 Adjustments	-	-
8	12/31/05 Balance	<u>\$ -</u>	<u>\$ 3,196,473</u>
9	2006 Additions	-	216,694
10	2006 Retirements	-	(11,482)
11	2006 Adjustments	-	-
12	12/31/06 Balance	<u>\$ -</u>	<u>\$ 3,401,685</u>
13	2007 Additions	-	211,895
14	2007 Retirements	-	(1,978)
15	2007 Adjustments	-	-
16	12/31/07 Balance	<u>\$ 1,466,685</u>	<u>\$ 3,611,602</u>
17	2008 Additions	419,597	255,749
18	2008 Retirements	-	(22,816)
19	2008 Adjustments	(45,626)	113,120
20	12/31/08 Balance	<u>\$ 1,840,656</u>	<u>\$ 3,957,655</u>
21	2009 Additions	229,129	241,777
22	2009 Retirements	-	-
23	2009 Adjustments - plant assets not transferred in sale	(177,137)	(168,029)
24	12/31/09 Balance	<u>\$ 1,892,648</u>	<u>\$ 4,031,402</u>
25	2010 Additions	237,330	245,357
26	2010 Retirements	-	-
27	2010 Adjustments	-	-
28	12/31/10 Balance	<u>\$ 2,129,978</u>	<u>\$ 4,276,759</u>
29	2011 Additions	240,073	248,776
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
32	12/31/11 Balance	<u>\$ 2,370,051</u>	<u>\$ 4,525,535</u>

**Supporting Schedules: A-9, A-10
Recap Schedules: A-18**

Schedule of Water Accumulated Depreciation By Primary Account - Final
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9
Page 1 of 2
Preparer: Lu Ann Danley

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization				\$ -			
3	302.1 Franchises							
4	339.1 Other Plant & Misc. Equipment							
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	742,495	875,036	808,766		808,766		
7	305.2 Collect. & impound. Reservoirs							
8	306.2 Lake, River & Other Intakes							
9	307.2 Wells & Springs	100,483	109,381	104,932	1,157	106,089		
10	308.2 Infiltration Galleries & Tunnels							
11	309.2 Supply Mains							
12	310.2 Power Generation Equipment	2,162	3,217	2,690		2,690		
13	311.2 Pumping Equipment	125,174	135,187	130,181		130,181		
14	339.2 Other Plant & Misc. Equipment							
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements		20	10		10		
17	320.3 Water Treatment Equipment	228,196	259,867	244,032	451	244,483		
18	339.3 Other Plant & Misc. Equipment							
19	TRANSMISSION & DISTRIBUTION PLANT							
20	304.4 Structures & Improvements						14.90%	-
21	330.4 Distr. Reservoirs & Standpipes	9,755	12,004	10,880		10,880	14.90%	1,621
22	331.4 Transm. & Distribution Mains	611,071	638,520	624,796		624,796	14.90%	93,095
23	333.4 Services	107,952	117,339	112,646		112,646		
24	334.4 Meters & Meter Installations	165,205	175,186	170,196		170,196		
25	335.4 Hydrants	31,338	33,402	32,370		32,370		
26	336.4 Backflow Prev. Device	5	7	6		6		
27	339.4 Other Plant & Misc. Equipment						14.90%	-
28	GENERAL PLANT							
29	304.5 Structures & Improvements							
30	340.5 Office Furniture & Equipment							
31	341.5 Transportation Equipment	5,595	9,326	7,461		7,461		
32	342.5 Stores Equipment							
33	343.5 Tools, Shop & Garage Equipment	239		120		120		
34	344.5 Laboratory Equipment		478	239		239		
35	345.5 Power Operated Equipment		167	84		84		
36	346.5 Communication Equipment							
37	347.5 Miscellaneous Equipment							
38	348.5 Other Tangible Plant	305	914	610		610		
38	TOTAL	\$ 2,129,975	\$ 2,370,051	\$ 2,250,019	\$ 1,608	\$ 2,251,627		\$ 94,716

Schedule of Water Accumulated Depreciation By Primary Account - Interim
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-9
Page 2 of 2
Preparer: Lu Ann Danley

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ -	\$ -		\$ -			
3	302.1 Franchises	-	-					
4	339.1 Other Plant & Misc. Equipment	-	-					
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	742,495	875,036	808,766		808,766		
7	305.2 Collect. & Impound. Reservoirs	-	-					
8	306.2 Lake, River & Other Intakes	-	-					
9	307.2 Wells & Springs	100,483	109,381	104,932		104,932		
10	308.2 Infiltration Galleries & Tunnels	-	-					
11	309.2 Supply Mains	-	-					
12	310.2 Power Generation Equipment	2,162	3,217	2,690		2,690		
13	311.2 Pumping Equipment	125,174	135,187	130,181		130,181		
14	339.2 Other Plant & Misc. Equipment	-	-					
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	-	20	10		10		
17	320.3 Water Treatment Equipment	228,196	259,867	244,032		244,032		
18	339.3 Other Plant & Misc. Equipment	-	-					
19	TRANSMISSION & DISTRIBUTION PLANT							
20	304.4 Structures & Improvements	-	-					
21	330.4 Distr. Reservoirs & Standpipes	9,755	12,004	10,880		10,880	14.90%	-
22	331.4 Transm. & Distribution Mains	611,071	638,520	624,796		624,796	14.90%	1,621
23	333.4 Services	107,952	117,339	112,646		112,646		93,095
24	334.4 Meters & Meter Installations	165,205	175,186	170,196		170,196		
25	335.4 Hydrants	31,338	33,402	32,370		32,370		
26	336.4 Backflow Prev. Device	5	7	6		6		
27	339.4 Other Plant & Misc. Equipment	-	-				14.90%	-
28	GENERAL PLANT							
29	304.5 Structures & Improvements	-	-					
30	340.5 Office Furniture & Equipment	-	-					
31	341.5 Transportation Equipment	5,595	9,326	7,461		7,461		
32	342.5 Stores Equipment	-	-					
33	343.5 Tools, Shop & Garage Equipment	239	-	120		120		
34	344.5 Laboratory Equipment	-	478	239		239		
35	345.5 Power Operated Equipment	-	167	84		84		
36	346.5 Communication Equipment	-	-					
37	347.5 Miscellaneous Equipment	-	-					
38	348.5 Other Tangible Plant	305	914	610		610		
39	TOTAL	\$ 2,129,975	\$ 2,370,051	\$ 2,250,019	\$ -	\$ 2,250,019		\$ 94,716

Schedule of Wastewater Accumulated Depreciation By Primary Account - Final
 Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the ending balances and
 average of accumulated depreciation for the prior
 year and the test year by primary account. Also show
 non-used & useful amounts by account.

Schedule: A-10
 Page 1 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 2,317	\$ 2,571	\$ 2,444		\$ 2,444		
3	352.1 Franchises	-	-					
4	359.1 Other Plant & Misc. Equipment	-	-					
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	-	-					
7	355.2 Power Generation Equip	928	1,380	1,153		1,153	14.90%	172
8	360.2 Collection Sewers - Force	147,364	157,013	152,189		152,189	14.90%	22,676
9	361.2 Collection Sewers - Gravity	905,279	940,138	922,709		922,709	14.90%	137,484
10	362.2 Special Collecting Structures	-	-				14.90%	-
11	363.2 Services to Customers	248,931	260,793	254,862		254,862	14.90%	37,974
12	364.2 Flow Measuring Devices	41	61	51		51	14.90%	8
13	365.2 Flow Measuring Installations	-	-				14.90%	-
14	369.2 Other Plant & Misc. Equipment	-	-				14.90%	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	2,194,142	2,318,684	2,256,413		2,256,413		
17	370.3 Receiving Wells	-	183	82		82		
18	371.3 Pumping Equipment	3,508	5,416	4,462		4,462		
19	369.3 Other Plant & Misc. Equipment	-	-					
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	-	-				27.90%	-
22	355.4 Power Generation Equipment	-	-				27.90%	-
23	360.4 Treatment & Disposal Equipment	419,044	463,202	441,123	616	441,739	27.90%	123,245
24	361.4 Plant Sewers	-	-				27.90%	-
25	362.4 Outfall Sewer Lines	322,920	335,311	329,115		329,115	27.90%	91,823
26	369.4 Other Plant & Misc. Equipment	1,517	2,261	1,889		1,889	27.90%	527
27	RECLAIMED TREATMENT PLANT							
28	353.5 Land & Land Rights	-	-					
29	354.5 Structures & Improvements	-	-					
30	355.5 Power Generation Equipment	-	-					
31	371.5 Pumping Equipment	-	-					
32	374.5 Reuse Distribution Reservoirs	-	-					
33	361.5 Plant Sewers	1,268	1,719	1,493		1,493		
34	369.5 Other Plant & Misc. Equipment	-	-					
35	RECLAIMED DISTRIBUTION PLANT							
36	353.6 Land & Land Rights	-	-					
37	354.6 Structures & Improvements	-	-					
38	355.6 Power Generation Equipment	-	-					
39	366.6 Reuse Services	117	135	126		126		
40	367.6 Reuse Meters & Meter Inst.	1,009	1,160	1,084		1,084		
41	375.6 Reuse Trans. & Dist. System	28,287	35,035	31,661		31,661		
42	369.6 Other Plant & Misc. Equipment	-	-					
43	GENERAL PLANT							
44	364.7 Structures & Improvements	-	-					
45	360.7 Office Furniture & Equipment	-	-					
46	361.7 Transportation Equipment	-	-					
47	362.7 Stores Equipment	-	-					
48	363.7 Tools, Shop & Garage Equipment	91	274	183		183		
49	364.7 Laboratory Equipment	-	-					
50	365.7 Power Operated Equipment	-	167	84		84		
51	366.7 Communication Equipment	-	-					
52	367.7 Miscellaneous Equipment	-	-					
53	368.7 Other Tangible Plant	-	52	26		26		
54	TOTAL	\$ 4,276,781	\$ 4,525,535	\$ 4,401,148	\$ 816	\$ 4,401,764		\$ 413,909

Schedule of Wastewater Accumulated Depreciation By Primary Account - Interim
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-W5
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Explanation: Provide the ending balances and average of accumulated depreciation for the prior year and the test year by primary account. Also show non-used & useful amounts by account.

Schedule: A-10
Page 2 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Test Year Total	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 2,317	\$ 2,571	\$ 2,444		\$ 2,444		
3	352.1 Franchises	-	-	-				
4	389.1 Other Plant & Misc. Equipment	-	-	-				
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	-	-	-			14.90%	-
7	355.2 Power Generation Equip	926	1,380	1,153		1,153	14.90%	172
8	360.2 Collection Sewers - Force	147,364	157,013	152,189		152,189	14.90%	22,676
9	361.2 Collection Sewers - Gravity	905,279	940,138	922,709		922,709	14.90%	137,484
10	362.2 Special Collecting Structures	-	-	-			14.90%	-
11	363.2 Services to Customers	248,931	260,793	254,862		254,862	14.90%	37,974
12	364.2 Flow Measuring Devices	41	61	51		51	14.90%	8
13	365.2 Flow Measuring Installations	-	-	-			14.90%	-
14	389.2 Other Plant & Misc. Equipment	-	-	-			14.90%	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	2,194,142	2,318,684	2,256,413		2,256,413		
17	370.3 Receiving Wells	-	163	82		82		
18	371.3 Pumping Equipment	3,508	5,418	4,462		4,462		
19	389.3 Other Plant & Misc. Equipment	-	-	-				
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	-	-	-			27.90%	-
22	355.4 Power Generation Equipment	-	-	-			27.90%	-
23	360.4 Treatment & Disposal Equipment	419,044	483,202	441,123		441,123	27.90%	123,073
24	361.4 Plant Sewers	-	-	-			27.90%	-
25	362.4 Outfall Sewer Lines	322,920	335,311	329,115		329,115	27.90%	91,823
26	389.4 Other Plant & Misc. Equipment	1,517	2,281	1,889		1,889	27.90%	527
27	RECLAIMED TREATMENT PLANT							
28	353.5 Land & Land Rights	-	-	-				
29	354.5 Structures & Improvements	-	-	-				
30	355.5 Power Generation Equipment	-	-	-				
31	371.5 Pumping Equipment	-	-	-				
32	374.5 Reuse Distribution Reservoirs	-	-	-				
33	381.5 Plant Sewers	1,268	1,719	1,493		1,493		
34	389.5 Other Plant & Misc. Equipment	-	-	-				
35	RECLAIMED DISTRIBUTION PLANT							
36	353.6 Land & Land Rights	-	-	-				
37	354.6 Structures & Improvements	-	-	-				
38	355.6 Power Generation Equipment	-	-	-				
39	366.6 Reuse Services	117	135	126		126		
40	367.6 Reuse Meters & Meter Inst.	1,009	1,160	1,084		1,084		
41	375.6 Reuse Trans. & Dist. System	28,287	35,035	31,661		31,661		
42	389.6 Other Plant & Misc. Equipment	-	-	-				
43	GENERAL PLANT							
44	354.7 Structures & Improvements	-	-	-				
45	390.7 Office Furniture & Equipment	-	-	-				
46	391.7 Transportation Equipment	-	-	-				
47	392.7 Stores Equipment	-	-	-				
48	393.7 Tools, Shop & Garage Equipment	91	274	183		183		
49	394.7 Laboratory Equipment	-	-	-				
50	395.7 Power Operated Equipment	-	167	84		84		
51	396.7 Communication Equipment	-	-	-				
52	397.7 Miscellaneous Equipment	-	-	-				
53	398.7 Other Tangible Plant	-	52	26		26		
54	TOTAL	\$ 4,276,761	\$ 4,525,535	\$ 4,401,148	\$ -	\$ 4,401,148		\$ 413,737

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-11
Page 1 of 2
Preparer: Lu Ann Danley

Explanation: Provide the annual balance of contributions in aid of construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1a	08/12/98 Balance per Order No. PSC-98-1092-FOF-WS		\$ 1,644,092
1b	12/22/08 Balance per Order No. PSC-08-0827-PAA-WS	\$ 1,390,449	
2	1998 Additions	-	223,575
3	1998 Retirements	-	-
4	1998 Adjustments	-	-
5	12/31/98 Balance	\$ -	\$ 1,867,667
6	1999 Additions	-	108,000
7	1999 Retirements	-	-
8	1999 Adjustments	-	-
9	12/31/99 Balance	\$ -	\$ 1,975,667
10	2000 Additions	-	76,500
11	2000 Retirements	-	-
12	2000 Adjustments	-	-
13	12/31/00 Balance	\$ -	\$ 2,052,167
14	2001 Additions	-	247,500
15	2001 Retirements	-	-
16	2001 Adjustments	-	-
17	12/31/01 Balance	\$ -	\$ 2,299,667
18	2002 Additions	-	231,750
19	2002 Retirements	-	-
20	2002 Adjustments	-	-
21	12/31/02 Balance	\$ -	\$ 2,531,417
22	2003 Additions	-	677,925
23	2003 Retirements	-	-
24	2003 Adjustments	-	40
25	12/31/03 Balance	\$ -	\$ 3,209,382

Schedule of Water and Wastewater Contributions in Aid of Construction
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-11
Page 2 of 2
Preparer: Lu Ann Danley

1	2004 Additions	-	514,590
2	2004 Retirements	-	-
3	2004 Adjustments	-	-
4	12/31/04 Balance	<u>\$ -</u>	<u>\$ 3,723,972</u>
5	2005 Additions	-	166,500
6	2005 Retirements	-	-
7	2005 Adjustments	-	-
8	12/31/05 Balance	<u>\$ -</u>	<u>\$ 3,890,472</u>
9	2006 Additions	-	51,750
10	2006 Retirements	-	-
11	2006 Adjustments	-	-
12	12/31/06 Balance	<u>\$ -</u>	<u>\$ 3,942,222</u>
13	2007 Additions	-	51,750
14	2007 Retirements	-	-
15	2007 Adjustments	-	-
16	12/31/07 Balance	<u>\$ 1,390,449</u>	<u>\$ 3,993,972</u>
17	2008 Additions	16,210	4,500
18	2008 Retirements	-	-
19	2008 Adjustments	<u>4,521</u>	<u>(750)</u>
20	12/31/08 Balance	<u>\$ 1,411,180</u>	<u>\$ 3,997,722</u>
21	2009 Additions	-	-
22	2009 Retirements	-	-
23	2009 Adjustments	<u>183</u>	<u>-</u>
24	12/31/09 Balance	<u>\$ 1,411,363</u>	<u>\$ 3,997,722</u>
25	2010 Additions	-	-
26	2010 Retirements	-	-
27	2010 Adjustments	-	-
28	12/31/10 Balance	<u>\$ 1,411,363</u>	<u>\$ 3,997,722</u>
29	2011 Additions	-	-
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
32	12/31/11 Balance	<u>\$ 1,411,363</u>	<u>\$ 3,997,722</u>

Supporting Schedules: A-12
Recap Schedules: A-19

Schedule of Contributions in Aid of Construction By Classification
 Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Lu Ann Danley

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average
WATER				
1	Plant Capacity Charges	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,411,363	1,411,363	1,411,363
3	Line/Main Extension Fees	-	-	-
4	Service Connection fees	-	-	-
5	Meter Installation Fees	-	-	-
6	Contributed Property	-	-	-
7	Mains	-	-	-
8	Services	-	-	-
9	Hydrants	-	-	-
10	Other (Describe)	-	-	-
11	Total	\$ 1,411,363	\$ 1,411,363	\$ 1,411,363
WASTEWATER				
12	Plant Capacity Fees	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,997,722	3,997,722	3,997,722
14	Line/Main Extension Fees	-	-	-
15	Contributed Lines	-	-	-
16	Force Mains	-	-	-
17	Gravity Mains	-	-	-
18	Manholes	-	-	-
19	Services to Customers	-	-	-
20	Pumping Equip	-	-	-
21	Other (Describe)	-	-	-
22	Total	\$ 3,997,722	\$ 3,997,722	\$ 3,997,722

Recap Schedules: A-1,A-2,A-11

Schedule of Contributions in Aid of Construction By Classification
 Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: A-12
 Page 2 of 2
 Preparer: Lu Ann Danley

Explanation: Provide the ending balances and average of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average
WATER				
1	Plant Capacity Charges	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,411,363	1,411,363	1,411,363
3	Line/Main Extension Fees			-
4	Service Connection fees			-
5	Meter Installation Fees	-	-	-
6	Contributed Property			
7	Mains	-	-	-
8	Services	-	-	-
9	Hydrants	-	-	-
10	Other (Describe)	-	-	-
11	Total	\$ 1,411,363	\$ 1,411,363	\$ 1,411,363
WASTEWATER				
12	Plant Capacity Fees	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,997,722	3,997,722	3,997,722
14	Line/Main Extension Fees			
15	Contributed Lines			
16	Force Mains	-	-	-
17	Gravity Mains	-	-	-
18	Manholes	-	-	-
19	Services to Customers	-	-	-
20	Pumping Equip	-	-	-
21	Other (Describe)	-	-	-
22	Total	\$ 3,997,722	\$ 3,997,722	\$ 3,997,722
Recap Schedules: A-1,A-2,A-11				

**Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

**Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011**

**Schedule: A-13
Page 1 of 2
Preparer: Lu Ann Danley**

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts. Show any retirements as adjustments.

Line No.	Description	Year-End Balance	
		Water	Wastewater
1a	08/12/98 Balance per Order No. PSC-98-1092-FOF-WS		\$ 491,338
1b	12/22/08 Balance per Order No. PSC-08-0827-PAA-WS	\$ 390,278	
2	1998 Additions	-	47,278
3	1998 Retirements	-	-
4	1998 Adjustments	-	-
5	12/31/98 Balance	\$ -	\$ 538,616
6	1999 Additions	-	53,345
7	1999 Retirements	-	-
8	1999 Adjustments	-	-
9	12/31/99 Balance	\$ -	\$ 591,961
10	2000 Additions	-	56,625
11	2000 Retirements	-	-
12	2000 Adjustments	-	-
13	12/31/00 Balance	\$ -	\$ 648,586
14	2001 Additions	-	58,254
15	2001 Retirements	-	-
16	2001 Adjustments	-	-
17	12/31/01 Balance	\$ -	\$ 706,840
18	2002 Additions	-	63,215
19	2002 Retirements	-	-
20	2002 Adjustments	-	-
21	12/31/02 Balance	\$ -	\$ 770,055
22	2003 Additions	-	73,207
23	2003 Retirements	-	-
24	2003 Adjustments	-	-
25	12/31/03 Balance	\$ -	\$ 843,262

**Schedule of Water and Wastewater Accumulated Amortization of CIAC
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

**Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011**

**Schedule: A-13
Page 2 of 2
Preparer: Lu Ann Danley**

26	2004 Additions	-	97,929
27	2004 Retirements	-	-
28	2004 Adjustments	-	-
29	12/31/04 Balance	<u>\$ -</u>	<u>\$ 941,191</u>
30	2005 Additions	-	117,531
31	2005 Retirements	-	-
32	2005 Adjustments	-	-
33	12/31/05 Balance	<u>\$ -</u>	<u>\$ 1,058,722</u>
34	2006 Additions	-	120,222
35	2006 Retirements	-	-
36	2006 Adjustments	-	-
37	12/31/06 Balance	<u>\$ -</u>	<u>\$ 1,178,944</u>
38	2007 Additions	-	106,769
39	2007 Retirements	-	-
40	2007 Adjustments	-	-
41	12/31/07 Balance	<u>\$ 390,278</u>	<u>\$ 1,285,713</u>
42	2008 Additions	46,459	115,357
43	2008 Retirements	-	-
44	2008 Adjustments	31,087	7,114
45	12/31/08 Balance	<u>\$ 467,824</u>	<u>\$ 1,408,184</u>
46	2009 Additions	45,022	127,927
47	2009 Retirements	-	-
48	2009 Adjustments	(1,173)	(3,323)
49	12/31/09 Balance	<u>\$ 511,673</u>	<u>\$ 1,532,788</u>
50	2010 Additions	45,305	127,927
51	2010 Retirements	-	-
52	2010 Adjustments	-	-
53	12/31/10 Balance	<u>\$ 556,978</u>	<u>\$ 1,660,715</u>
54	2011 Additions	45,869	126,328
55	2011 Retirements	-	-
56	2011 Adjustments	-	-
57	12/31/11 Balance	<u>\$ 602,847</u>	<u>\$ 1,787,043</u>

**Supporting Schedules: A-14
Recap Schedules: A-19**

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Schedule: A-14
Page 1 of 2
Preparer: Lu Ann Danley

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Total Test Year
WATER						
1	Plant Capacity Charges	\$ -	\$ -	\$ -	-	\$ -
2	Tap-in Fees/System Connection Fees	556,977	602,847	579,912		579,912
3	Line/Main Extension Fees			-		-
4	Service Connection fees			-		-
5	Meter Installation Fees	-	-	-		-
6	Contributed Property					
7	Mains	-	-	-		-
8	Services	-	-	-		-
9	Hydrants	-	-	-		-
10	Other (Describe)	-	-	-		-
11	Total	<u>\$ 556,977</u>	<u>\$ 602,847</u>	<u>\$ 579,912</u>	<u>-</u>	<u>\$ 579,912</u>
WASTEWATER						
12	Plant Capacity Fees	\$ -	\$ -	-	-	-
13	Tap-in Fees/System Connection Fees	1,660,714	1,787,043	1,723,879		1,723,879
14	Line/Main Extension Fees					
15	Contributed Lines					
16	Force Mains	-	-	-		-
17	Gravity Mains	-	-	-		-
18	Manholes	-	-	-		-
19	Services to Customers	-	-	-		-
20	Pumping Equip	-	-	-		-
21	Other (Describe)	-	-	-		-
22	Total	<u>\$ 1,660,714</u>	<u>\$ 1,787,043</u>	<u>\$ 1,723,879</u>	<u>\$ -</u>	<u>\$ 1,723,879</u>

Recap Schedules: A-1,A-2,A-11

Schedule of Accumulated Amortization of CIAC By Classification
Beginning and End of Year Average - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: A-14

Docket No.: 120152-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

Preparer: Lu Ann Danley

Interim Final

Historic Projected

Explanation: Provide the ending balances and average of accumulated amortization of CIAC, by classification for the prior year and the test year. If a projected year is employed, provide breakdown for base year and intermediate year also.

Line No.	(1) Description	(2) Test Year 12/31/10	(3) Test Year 12/31/11	(4) Average	(5) Test Year Adjustments	(6) Total Test Year
WATER						
1	Plant Capacity Charges	\$ -	\$ -	\$ -	-	\$ -
2	Tap-in Fees/System Connection Fees	556,977	602,847	579,912		579,912
3	Line/Main Extension Fees			-		-
4	Service Connection fees			-		-
5	Meter Installation Fees	-	-	-		-
6	Contributed Property					
7	Mains	-	-	-		-
8	Services	-	-	-		-
9	Hydrants	-	-	-		-
10	Other (Describe)	-	-	-		-
11	Total	<u>\$ 556,977</u>	<u>\$ 602,847</u>	<u>\$ 579,912</u>	<u>-</u>	<u>\$ 579,912</u>
WASTEWATER						
12	Plant Capacity Fees	\$ -	\$ -	-	-	-
13	Tap-in Fees/System Connection Fees	1,660,714	1,787,043	1,723,879		1,723,879
14	Line/Main Extension Fees			-		-
15	Contributed Lines					
16	Force Mains	-	-	-		-
17	Gravity Mains	-	-	-		-
18	Manholes	-	-	-		-
19	Services to Customers	-	-	-		-
20	Pumping Equip	-	-	-		-
21	Other (Describe)	-	-	-		-
22	Total	<u>\$ 1,660,714</u>	<u>\$ 1,787,043</u>	<u>\$ 1,723,879</u>	<u>\$ -</u>	<u>\$ 1,723,879</u>

Recap Schedules: A-1,A-2,A-11

Schedule of Annual AFUDC Rates Used

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011

Schedule: A-15
Page 1 of 1
Preparer: Lu Ann Danley

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

Line
No.

1 There is no Construction in Progress.

**Schedule of Water and Wastewater Advances For Construction
Annual Balances Subsequent to Last Established Rate Base**

Florida Public Service Commission

**Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011**

**Schedule: A-16
Page 1 of 1
Preparer: Lu Ann Danley**

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Year-End Balance	
		Water	Wastewater

1 The Company does not collect Advances for Construction; therefore, this Schedule is not applicable

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: A-17
 Page 1 of 1
 Preparer: Lu Ann Danley
 Recap Schedule: A-1, A-2

Explanation: Provide the calculation of working capital using the formula method. This is calculated by taking the balance of O&M Expenses divided by 8.

Line No		Water	Sewer
1	<u>Final Rates - 12/31/11</u>		
2	Total O & M Expense	\$ 582,041	\$ 593,839
3	Adjustments to O & M expense per B-1 and B-2	<u>12,664</u>	<u>10,012</u>
4	Total adjusted O & M expense	594,705	603,851
5	Divide by 8	<u>8</u>	<u>8</u>
6	Equals working capital	<u>\$ 74,338</u>	<u>\$ 75,481</u>
7	<u>Interim Rates - 12/31/11</u>		
8	Total O & M Expense	\$ 582,041	\$ 593,839
9	Adjustments to O & M expense per B-1(a) and B-2(a)	<u>(1,077)</u>	<u>(3,148)</u>
10	Total adjusted O & M expense	580,964	590,691
11	Divide by 8	<u>8</u>	<u>8</u>
12	Equals working capital	<u>\$ 72,621</u>	<u>\$ 73,835</u>

Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: A-18
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Test Year Ended 12/31/11	(3) Historic Year Ended 12/31/10
1	Utility Plant in Service	\$ 15,367,450	\$ 15,954,058
2	Construction Work in Progress	-	-
3	Other Utility Plant Adjustments	1,427,644	846,497
4	GROSS UTILITY PLANT	16,795,094	16,800,555
5	Less: Accumulated Depreciation	(6,895,586)	(6,488,532)
6	NET UTILITY PLANT	9,899,508	10,312,023
7	Cash	102,840	108,151
8	Accounts Rec'b - trade	189,130	257,757
9	Notes Receivable	-	-
10	Accts. Rec'b - Assoc. Cos.	1,637	227,393
11	Notes Rec'b - Assoc. Cos.	-	-
12	Accts. Rec'b - Other	25,617	27,042
13	Accrued Interest Rec'b	-	-
14	Allowance for Bad Debts	(7,128)	(12,000)
15	Materials & Supplies	-	-
16	Prepayments	8,088	2,833
17	Temporary Cash Investments	-	-
18	Miscellaneous Current & Accrued Assets	56,450	25,300
19	TOTAL CURRENT ASSETS	376,634	636,476
20	Net nonutility property		
21	Unamortized Debt Discount & Exp.	36,833	36,833
22	Prelim. Survey & Investigation Charges	-	-
23	Clearing Accounts	-	-
24	Deferred Rate Case Expense	-	-
25	Other Miscellaneous Deferred Debits	-	-
26	Accum. Deferred Income Taxes	-	-
29	TOTAL OTHER ASSETS	36,833	36,833
30	TOTAL ASSETS	\$ 10,312,975	\$ 10,985,332

Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: A-19
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1)	(2)	(3)
	EQUITY CAPITAL & LIABILITIES	Test Year Ended 12/31/11	Historic Year Ended 12/31/10
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued	-	-
3	Additional Paid in Capital	2,844,882	3,107,882
4	Retained Earnings	(386,572)	(96,109)
5	Other Equity Capital	-	-
6	TOTAL EQUITY CAPITAL	<u>2,459,310</u>	<u>3,012,773</u>
7	Bonds	-	-
8	Reacquired Bonds	-	-
9	Advances From Associated Companies	281,511	223,351
10	Other Long-Term Debt	3,843,913	4,088,666
11	TOTAL LONG-TERM DEBT	<u>4,125,424</u>	<u>4,312,017</u>
12	Accounts Payable	200,314	320,384
13	Notes Payable	-	-
14	Notes & Accounts Payable - Assoc. Cos.	-	-
15	Customer Deposits	21,088	20,517
16	Accrued Taxes	-	44,507
17	Current Portion Long Term Debt	-	-
18	Accrued Dividends	-	-
19	Misc. Current and Accrued Liabilities	178,118	-
20	TOTAL CURRENT & ACCRUED LIABILITIES	<u>399,520</u>	<u>385,408</u>
21	Advances for Construction	-	-
22	Prepaid Capacity Charges	-	-
23	Accum. Deferred ITC's	-	-
24	Operating Reserves	-	-
25	TOTAL DEFERRED CREDITS & OPER. RESERVES	<u>-</u>	<u>-</u>
26	Contributions in Aid of Construction	5,409,085	5,411,142
27	Less: Accum. Amortization of CIAC	(2,389,889)	(2,136,008)
28	Accumulated Deferred Income Taxes	-	-
29	Other Advances	309,525	-
30		-	-
31	Total Equity Capital and Liabilities	<u>\$ 10,312,975</u>	<u>\$ 10,985,332</u>

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 985,446		\$ 985,446	\$ 394,536 (D)	\$ 1,379,982	B-4
2	Operation & Maintenance	582,041	12,664 (A)	594,705		594,705	B-5, B-3
3	Depreciation, net of CIAC Amort.	194,204	(2,817) (B)	191,387		191,387	B-13, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	46,499	53,100 (C)	99,599	15,600 (E)	115,199	B-15, B-3
6	Provision for Income Taxes	3,734	-	3,734	114,288 (F)	118,022	B-3
7	OPERATING EXPENSES	826,478	62,947	889,425	129,888	1,019,313	
8	NET OPERATING INCOME	\$ 158,968	\$ (62,947)	\$ 96,021	\$ 264,648	\$ 360,669	
9	RATE BASE	\$4,383,549		\$4,334,962		\$ 4,334,962	
10	RATE OF RETURN	3.63 %		2.22 %		8.32 %	

Schedule of Water Net Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-1 (a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 985,446		\$ 985,446	\$ 373,326 (D)	\$ 1,358,772	B-4
2	Operation & Maintenance	582,041	(1,077) (A)	580,964		580,964	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	194,204	(4,425) (B)	189,779		189,779	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	46,499	53,100 (C)	99,599	14,646 (E)	114,245	B-15, B-3(a)
6	Provision for Income Taxes	3,734	-	3,734	113,107 (F)	116,841	B-3(a)
7	OPERATING EXPENSES	826,478	47,598	874,076	127,753	1,001,829	
8	NET OPERATING INCOME	\$ 158,968	\$ (47,598)	\$ 111,370	\$ 245,573	\$ 356,943	
9	RATE BASE	\$4,383,549		\$4,290,186		\$ 4,290,186	
10	RATE OF RETURN	3.63 %		2.60 %		8.32 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 731,559		\$ 731,559	\$ 182,329 (D)	\$ 913,888	B-4
2	Operation & Maintenance	593,839	10,012 (A)	603,851		603,851	B-6, B-3
3	Depreciation, net of CIAC Amort.	122,448	(24,010) (B)	98,438		98,438	B-14, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	143,052	(57,166) (C)	85,886	6,666 (E)	92,552	B-15, B-3
6	Provision for Income Taxes		-	-	28,646 (F)	28,646	B-3
7	OPERATING EXPENSES	859,339	(71,164)	788,175	35,312	823,487	
8	NET OPERATING INCOME	\$ (127,780)	\$ 71,164	\$ (56,616)	\$ 147,017	\$ 90,401	
9	RATE BASE	\$ 1,338,858		\$ 1,086,549		\$ 1,086,549	
10	RATE OF RETURN	-	%	-	%	8.32	%

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-2 (a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 731,559		\$ 731,559	\$ 175,920 (D)	\$ 907,479	B-4
2	Operation & Maintenance	593,839	(3,148) (A)	590,691		590,691	B-6, B-3
3	Depreciation, net of CIAC Amort.	122,448	(15,985) (B)	106,463		106,463	B-14, B-3
4	Amortization						B-3(a)
5	Taxes Other Than Income	143,052	(57,144) (C)	85,908	6,377 (E)	92,286	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	28,403 (F)	28,403	B-3(a)
7	OPERATING EXPENSES	859,339	(76,277)	783,062	34,780	817,843	
8	NET OPERATING INCOME	\$ (127,780)	\$ 76,277	\$ (51,503)	\$ 141,139	\$ 89,636	
9	RATE BASE	\$ 1,338,858		\$ 1,077,357		\$ 1,077,357	
10	RATE OF RETURN	-	%	-	%	8.32	%

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 1 of 2
 Docket No.: 120152-WS
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	<u>Adjustments and reclassifications to test year expenses</u>		
3	1) <u>Reclassifications</u>		
4	Reclassify Orange County Water Tax	\$ -	\$ (2,072)
5	2) <u>Adjustment to correct corporate allocation</u>		
6	Total Corporate Allocation of 193,938 per G-1	96,969	96,969
7	Corporate Allocation per books	98,046	98,045
8	Adjustment to correct corporate allocation	(1,077)	(1,076)
9	2) <u>Amortization of rate case expense (666, 766)</u>		
10	Amortization per Schedule B-10	13,741	13,160
11	Less: Test year amortization per Schedule B-5 and B-6	-	-
12	Net rate case amortization	13,741	13,160
13	Total adjustments to O & M Expense	\$ 12,664	\$ 10,012
14	(B) <u>Depreciation Expense</u>		
15	1) Adjust depreciation expense for proforma plant per A-3	1,608	616
16	2) Adjust depreciation expense for non-used and useful per B-13	\$ (4,425)	\$ (24,626)
17	Total Depreciation expense adjustments	\$ (2,817)	\$ (24,010)
18	(C) <u>Taxes Other Than Income</u>		
19	<u>Property taxes</u>		
20	1) <u>Reclass property taxes between water and wastewater based on plant</u>		
21	Total plant per A-1 and A-2	\$ 7,392,264	\$ 7,939,619
22	Percentage of total plant	48%	52%
23	Allocate 2011 property tax of \$108,593	52,358	56,235
24	Property taxes per book	-	108,593
25	Adjustment to reclass property taxes	52,358	(52,358)
26	2) <u>Reclassifications</u>		
27	Reclassify Orange County Water Tax	\$ 2,072	\$ -

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 2 of 2
 Docket No.: 120152-WS
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(C) <u>Taxes Other Than Income (Continued from previous page)</u>		
2	3) Nonused and useful property tax adjustment		
3	Total plant per A-1 and A-2	\$ 7,392,264	\$ 7,939,619
4	Remove intangible plant	-	-
5	Organization Costs	-	(10,165)
6	Gross plant for property tax	\$ 7,392,264	\$ 7,929,454
7	Total Non-used and useful plant	\$ 187,944	\$ 677,936
8	Percent of nonused and useful plant to gross plant	2.54%	8.55%
9	Total property taxes paid 2011	52,358	56,235
10	Total nonused and useful property taxes	\$ 1,330	\$ 4,808
11	Total adjustments to taxes other than income	\$ 53,100	\$ (57,166)
12	(D) <u>Final Revenue Increase</u>		
13	Increase in revenue required by the Utility to realize		
14	a 8.32% rate of return	\$ 394,536	\$ 182,329
15	(E) <u>Taxes Other Than Income</u>		
16	(1) <u>Regulatory Assessment Fees (RAF's)</u>		
17	Total revenue requested	\$ 1,379,982	\$ 913,888
18	RAF rate	0.045	0.045
19	Total RAF's	62,099	41,125
20	Adjusted test year RAF's	(46,499)	(34,459)
21	Adjustment required	\$ 15,600	\$ 6,666
22	(F) <u>Provision for Income Taxes</u>		
23	Rate Base Per A-1 & A-2	\$ 4,334,962	\$ 1,086,549
24	Weighted cost of equity per D-1	0.0437	0.0437
25	After tax net income	189,438	47,482
26	Pretax expansion factor	1.6033	1.6033
27	Income before income taxes	303,726	76,128
28	Net income per above	(189,438)	(47,482)
29	Provision for income taxes	\$ 114,288	\$ 28,646

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-3 (a)
 Page 1 of 2
 Docket No.: 120152-WS
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(A) <u>Operations & Maintenance (O & M) Expenses</u>		
2	<u>Adjustments and reclassifications to test year expenses</u>		
3	1) <u>Reclassifications</u>		
4	Reclassify Orange County Water Tax	\$ -	\$ (2,072)
5	2) <u>Adjustment to correct corporate allocation</u>		
6	Total Corporate Allocation of 193,938 per G-1	96,969	96,969
7	Corporate Allocation per books	98,046	98,045
8	Adjustment to correct corporate allocation	(1,077)	(1,076)
9	Total adjustments to test year expenses	\$ (1,077)	\$ (3,148)
10	(B) <u>Depreciation Expense</u>		
11	Adjust depreciation expense for non-used and		
12	useful depreciation per B-13	\$ (4,425)	\$ (15,985)
13	Total Depreciation expense adjustments	\$ (4,425)	\$ (15,985)
14	(C) <u>Taxes Other Than Income</u>		
15	<u>Property taxes</u>		
16	1) <u>Reclass property taxes between water and wastewater based on plant</u>		
17	Total plant per A-1 and A-2	\$ 7,392,264	\$ 7,939,619
18	Percentage of total plant	48%	52%
19	Allocate 2011 property tax of \$108,593	52,358	56,235
20	Property taxes per book	-	108,593
21	Adjustment to reclass property taxes	52,358	(52,358)
22	2) <u>Reclassifications</u>		
23	Reclassify Orange County Water Tax	\$ 2,072	\$ -
24	3) <u>Nonused and useful property tax adjustment</u>		
25	Total plant per A-1 and A-2	7,392,264	7,939,619
26	Remove intangible plant	-	-
27	Organization Costs	-	(10,165)
28	Gross plant for property tax	\$ 7,392,264	\$ 7,929,454
29	Total Non-used and useful plant	\$ 187,944	\$ 674,844
30	Percent of nonused and useful plant to gross plant	2.54%	8.51%
31	Total property taxes paid 2011	52,358	56,235
32	Total nonused and useful property taxes	\$ 1,330	\$ 4,786
33	Total adjustments to taxes other than income	\$ 53,100	(57,144)

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-3 (a)
 Page 2 of 2
 Docket No.: 120152-WS
 Preparer: Lu Ann Danley

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water	Wastewater
1	(D) <u>Interim Revenue Increase</u>		
2	Interim increase in revenue required by the Utility to realize an		
3	8.32% rate of return.	\$ 373,326	\$ 175,920
4	(E) <u>Taxes Other Than Income</u>		
5	Regulatory Assessment Fees (RAF's)		
6	Total revenue requested	\$ 1,358,772	\$ 907,479
7	RAF rate	0.045	0.045
8	Total RAF's	61,145	40,837
9	Adjusted test year RAF's	(46,499)	(34,459)
10	Adjustment required	\$ 14,646	\$ 6,378
11	(F) <u>Provision for Income Taxes</u>		
12	Rate Base Per A-1 & A-2	\$ 4,290,186	\$ 1,077,357
13	Weighted cost of equity per D-1(a)	0.0437	0.0437
14	After tax net income	187,481	47,080
15	Pretax expansion factor	1.6033	1.6033
16	Income before income taxes	300,588	75,483
17	Net income per above	(187,481)	(47,080)
18	Provision for income taxes	\$ 113,107	\$ 28,403

Test Year Operating Revenues

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-4
 Page 1 of 1
 Preparer: Lu Ann Danley
 Recap Schedules: B-1,B-2

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

WATER SALES		(1)	SEWER SALES		(2)
No.	Line Account No. and Description	Total Water	Account No. and Description	Total Wastewater	
1	460 Unmetered Water Revenue	\$ -	521.1 Flat Rate - Residential	\$ -	-
2	461.1 Metered - Residential	897,238	521.2 Flat Rate - Commercial	-	-
3	461.2 Metered - Commercial	33,902	521.3 Flat Rate - Industrial	-	-
4	461.3 Metered - Industrial	-	521.4 Flat Rate - Public Authorities	-	-
5	461.4 Metered - Public Authorities	-	521.5 Flat Rate - Multi-Family	-	-
6	461.5 Metered - Multi-Family	-	521.6 Flat Rate - Other	-	-
7	462.1 Public Fire Protection	-	522.1 Measured - Residential	718,518	-
8	462.2 Private Fire Protection	-	522.2 Measured - Commercial	13,041	-
9	464 Other Sales - Public Authorities	-	522.3 Measured - Industrial	-	-
10	465 Irrigation Customers	14,274	522.4 Measured - Public Authority	-	-
11	466 Sales for Resale	-	522.5 Measured - Multi-Family	-	-
12	467 Interdepartmental Sales	-	523 Other Sales - Public Authorities	-	-
13		-	524 Revenues from Other Systems	-	-
14		-	525 Interdepartmental Sales	-	-
15	TOTAL WATER SALES	\$ 945,414	TOTAL SEWER SALES	\$ 731,559	
16					
17	OTHER WATER REVENUES		OTHER SEWER REVENUES		
18	470 Forfeited Discounts	\$ -	531 Sale of Sludge	\$ -	-
19	471 Misc. Service Revenues	40,032	532 Forfeited Discounts	-	-
20	472 Rents From Water Property	-	534 Rents From Sewer Property	-	-
21	473 Interdepartmental Rents	-	535 Interdepartmental Rents	-	-
22	474 Other Water Revenues	-	536 Other Sewer Revenues	-	-
23					
24	TOTAL OTHER		TOTAL OTHER		
25	WATER REVENUES	\$ 40,032	SEWER REVENUES	\$ -	
26					
27	TOTAL WATER		TOTAL SEWER		
28	OPERATING REVENUES	\$ 985,446	OPERATING REVENUES	\$ 731,559	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: B-5

Docket No.: 120152-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: Lu Ann Danley

Interim [] Final [X]

Recap Schedules: B-1

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	801 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	803 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	804 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	810 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	815 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	816 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	818 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	820 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	831 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	832 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	248	11,654	-	11,654
11	833 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
12	834 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,678	-	-	17,360	-	-	51,321	98,046	(1,077)	96,969
13	835 Contractual Services - Testing	568	809	809	804	805	804	805	804	805	804	805	804	9,426	-	9,426
14	836 Contractual Services - Other	-	71,390	34,985	35,695	35,695	34,570	70,130	-	35,695	35,695	34,167	27,048	415,070	-	415,070
15	841 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	842 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	850 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	856 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	857 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
20	858 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	859 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	860 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	13,741	13,741
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	870 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	675 Miscellaneous Expenses	-	873	773	715	695	(1,040)	1,072	480	1,624	853	1,008	2,691	9,744	-	9,744
27	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 37,634	\$ 39,166	\$ 48,012	\$ 72,007	\$ 2,191	\$ 57,377	\$ 39,399	\$ 39,719	\$ 116,136	\$ 582,041	\$ 12,664	\$ 594,705

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5
 Page 2 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		JANUARY 2011	FEBRUARY 2011	MARCH 2011	APRIL 2011	MAY 2011	JUNE 2011	JULY 2011	AUGUST 2011	SEPTEMBER 2011	OCTOBER 2011	NOVEMBER 2011	DECEMBER 2011	Total Annual	Test Year Adjustments	Adjusted Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	618 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	248	11,654	-	11,654
11	633 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
12	634 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,678	-	-	17,360	-	-	51,321	98,046	(1,077)	96,969
13	635 Contractual Services - Testing	568	809	809	804	805	804	805	804	805	804	805	804	9,426	-	9,426
14	636 Contractual Services - Other	-	71,390	34,985	35,695	35,695	34,570	70,130	-	35,695	35,695	34,167	27,048	415,070	-	415,070
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	675 Miscellaneous Expenses	-	873	773	715	695	(1,040)	1,072	480	1,624	853	1,008	2,691	9,744	-	9,744
27	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 37,634	\$ 39,186	\$ 48,012	\$ 72,007	\$ 2,191	\$ 57,377	\$ 39,399	\$ 39,719	\$ 116,136	\$ 582,041	\$ (1,077)	\$ 580,964

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Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120162-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6
 Page 1 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-2

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	248	11,854	-	11,854
12	733 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
13	734 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,677	-	-	17,360	-	-	51,321	98,045	(1,076)	98,969
14	735 Contractual Service - Testing	588	809	809	804	805	804	805	804	805	804	805	804	9,426	-	9,426
16	736 Contractual Services - Other	-	71,390	34,985	30,660	42,398	32,995	71,390	2,100	35,695	35,695	35,695	31,793	424,796	-	424,796
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	758 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	13,160	13,160
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
27	775 Miscellaneous Expenses	-	873	773	715	695	817	1,072	480	1,624	853	1,008	2,907	11,817	(2,072)	9,745
28	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 32,599	\$ 45,869	\$ 48,293	\$ 73,267	\$ 4,291	\$ 57,377	\$ 39,399	\$ 41,247	\$ 121,097	\$ 593,839	\$ 10,012	\$ 603,851

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: B-6

Docket No.: 120162-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Preparer: Lu Ann Danley

Interim Final

Recap Schedules: B-2

Historic Projected

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	248	11,654	-	11,654
12	733 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
13	734 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,877	-	-	17,360	-	-	51,321	98,045	(1,076)	96,969
14	735 Contractual Service - Testing	568	806	809	804	805	804	805	804	805	804	805	804	804	-	8,426
15	736 Contractual Services - Other	-	71,390	34,985	30,680	42,398	32,995	71,390	2,100	35,695	35,695	35,695	31,793	424,796	-	424,796
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	760 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	766 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	767 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
21	768 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	769 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
27	775 Miscellaneous Expenses	-	873	773	715	695	817	1,072	480	1,624	853	1,008	2,907	11,817	(2,072)	9,745
28	TOTAL	\$ 4,100	\$ 73,697	\$ 62,703	\$ 32,599	\$ 45,869	\$ 48,293	\$ 73,267	\$ 4,291	\$ 57,377	\$ 39,399	\$ 41,247	\$ 121,097	\$ 593,839	\$ (3,148)	\$ 590,691

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: B-7
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/08	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/11	(8) \$ Difference	(9) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	\$ 212,792	\$ -	\$ -	-	(212,792)	(100.00) %	See Note below Salaries & Wages offset by Contract O&M Account 636 below.
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	604 Employee Pensions & Benefits	43,447	-	-	-	(43,447)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 636 below.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	28,952	-	-	-	(28,952)	(100.00) %	Purchased Power offset by Contract O&M Account 636 below.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	97,716	-	-	-	(97,716)	(100.00) %	Chemicals offset by Contract O&M Account 636 below.
9	620 Materials & Supplies	15,045	-	-	-	(15,045)	(100.00) %	Materials and Supplis offset by Contract O&M Account 636 below.
10	631 Contractual Services - Engr.	-	-	-	-	-	%	
11	632 Contractual Services - Acct.	18,656	11,654	-	11,654	(7,002)	(37.53) %	Outside audit and preparation of Annual Reports cost allocated equally
12	633 Contractual Services - Legal	407	665	-	665	258	63.39 %	
13	634 Contractual Services - Mgmt. Fees	-	88,046	(1,077)	86,969	86,969	100.00 %	Parent Company Management fee allocation
14	635 Contractual Services - Testing	6,241	9,426	-	9,426	3,185	51.03 %	
15	636 Contractual Services - Other	13,334	415,070	-	415,070	401,736	3,012.87 %	Third party Contract O&M company
16	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	642 Rental of Equipment	-	-	-	-	-	%	
18	650 Transportation Expenses	9,727	-	-	-	(9,727)	(100.00) %	Transportation expense is included in contract O&M account 636
19	656 Insurance - Vehicle	-	-	-	-	-	%	
20	657 Insurance - General Liability	-	22,919	-	22,919	22,919	100.00 %	
21	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	659 Insurance - Other	13,298	-	-	-	(13,298)	(100.00) %	Insurance offset by Insurance Account 657 above.
23	660 Advertising Expense	-	-	-	-	-	%	
24	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	13,741	13,741	13,741	100.00 %	
25	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	670 Bad Debt Expense	13,334	14,517	-	14,517	1,183	8.87 %	
27	675 Miscellaneous Expenses	70,858	9,744	-	9,744	(61,114)	(86.25) %	Miscellaneous Expnses offset by Contract O&M Account 636 above.
28	TOTAL	\$ 543,607	\$ 582,041	\$ 12,664	\$ 594,705	\$ 50,898	9.36 %	
29	Total Customers (ERC's)	1,556	-	-	1,850	94	6.04 %	
30	Consumer Price Index - U	204.16	-	-	224.94	20.79	10.18 %	
31	Benchmark Index: Change in Customer ERC's	-	-	-	-	1.0604		
32	Increase in CPI	-	-	-	-	1.1018		
33		-	-	-	-	1.1683		

34 Note: Although there is a variation among accounts, total test year O&M expense growth is less than than the growth in customers and inflation.

Actual Increase	1.1047
Benchmark	1.1683
Under Benchmark	(0.06)

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: B-8
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Complete the following comparison of the applicant's current and prior test year O&M expenses before this Commission. Provide an explanation of all differences which are not attributable to the change in customer growth and the CPI-U. If the applicant has not had a previous rate case, use the year 5 years prior to the test year for comparison. Provide an additional schedule, if necessary, to explain differences.

Line No.	(1) Account No. and Name	(2) Annual Report 12/31/98	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/11	(8) \$ Difference	(9) % Difference	(10) Explanation
								See Note below
1	701 Salaries & Wages - Employees	\$ 44,831	\$ -	\$ -	\$ -	\$ (44,831)	(100.00) %	Salaries & Wages offset by Contract O&M Account 736 below.
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	704 Employee Pensions & Benefits	8,156	-	-	-	\$ (9,156)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 736 below.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	16,050	-	-	-	(16,050)	(100.00) %	
6	715 Purchased Power	19,184	-	-	-	(19,184)	(100.00) %	Purchased Power offset by Contract O&M Account 736 below.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	31,790	-	-	-	(31,790)	(100.00) %	Chemicals offset by Contract O&M Account 736 below.
9	720 Materials & Supplies	21,092	-	-	-	(21,092)	(100.00) %	Materials and Supplies offset by Contract O&M Account 736 below.
10	731 Contractual Services - Engr.	206	-	-	-	(206)	(100.00) %	
11	732 Contractual Services - Acct.	553	11,654	-	11,654	11,101	2,007.41 %	Outside audit and preparation of Annual Reports cost allocated equally
12	733 Contractual Services - Legal	287	665	-	665	378	131.71 %	
13	734 Contractual Services - Mgmt. Fees	256	98,045	(1,076)	96,969	96,713	37,778.52 %	Parent Company Management fee allocation
14	735 Contractual Services - Testing	-	9,426	-	9,426	9,426	100.00 %	
15	736 Contractual Services - Other	1,681	424,796	-	424,796	423,115	25,170.43 %	Third party Contract O&M company
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	-	-	-	%	
18	750 Transportation Expenses	1,908	-	-	-	(1,908)	(100.00) %	Transportation expense is included in contract O&M account 736
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	22,919	-	22,919	22,919	100.00 %	
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	3,185	-	-	-	(3,185)	(100.00) %	Insurance offset by Insurance Account 757 above.
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Arno	57	-	13,160	13,160	13,103	22,987.72 %	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	770 Bad Debt Expense	1,284	14,517	-	14,517	13,233	1,030.61 %	
27	775 Miscellaneous Expenses	9,736	11,817	(2,072)	9,745	9	0.09 %	Miscellaneous Expenses offset by Contract O&M Account 736 above.
28	TOTAL	\$ 161,256	\$ 593,839	\$ 10,012	\$ 603,851	\$ 442,595	274.47 %	
29	Total Customers (ERC's)	824			1,580	756	91.75 %	
30	Consumer Price Index - U	118.30			224.94	106.64	90.14 %	
31	Benchmark Index: Increase in Customer ERC's					1.9175		
32	Increase in CPI					1.9014		
33						3.6459		

34 Note: Although there is a variation among accounts, total test year O&M expense growth is less than than the growth in customers and inflation.

Actual increase	2.7441
Benchmark	<u>3.6459</u>
Under Benchmark	(0.90)

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: B-9
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) System	(6) Description of Work Performed
1	Pluris Holdings, LLC	Management	\$ 96,969	Water	utility management
2			96,969	Wastewater	
4	Midway Services	Meter Reading	9,426	Water	meter reading
5			9,426	Wastewater	
6	Utility Partners, Inc.	Utility Operations	415,070	Water	utility operations
7			424,796	Wastewater	
8	Carlstedt, Jackson, Nixon & Wilson	Accounting	8,187	Water	accounting & audit
9			8,187	Wastewater	
10	Haskell & White, LLP	Accounting	588	Water	tax preparation
11			588	Wastewater	
12	Hein & Associates	Accounting	2,800	Water	tax preparation
13			2,800	Wastewater	
14	Sundstrom, Friedman & Fumero, LLP	Legal	665	Water	legal counsel
15			665	Wastewater	
16					

17 NOTE: Pluris Holdings, LLC is the parent company for Pluris Wedgefield, Inc. and these management fees
 18 are allocated. The additional schedule showing the allocation details as required by Rule 25-30.437, F.A.C.
 19 is included in Schedules G-1 thru G-7.

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011

Schedule: B-10
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

Line No.	(1) Firm or Vendor Name	(2) Counsel, Consultant or Witness	(3) Hourly Rate Per Person	(4) Total Estimate of Charges by Firm	(5) Type of Service Rendered
1	Thomas Craig & Company, LLP	David A. Wessman	\$ 120	\$ 9,600	Accounting and preparation of MFRs
2					
3	Sundstrom, Friedman	Martin Friedman	\$ 340	45,000	Legal
4	Stockdale Investment Group, Inc.	Lu Ann Danley	\$ 100	25,000	Accounting and preparation of MFRs
5	Primoris, Inc	Cody Gallarda	\$ 75	15,000	IT / Billing
6	Primoris, Inc	Tom Tekulve	\$ 125	5,000	Accounting
7	Filing fees			4,000	
8	Notices			4,000	
				<u>\$ 107,600</u>	

9 Estimate Through

- 10 PAA
- 11 Commission Hearing

12 Amortization Period 4 Years

13 Explanation if different from Section 367.0816, Florida

14 Amortization of Rate Case Expense:

15		(A) Water	(B) Wastewater	(C) Total
16	Prior unamortized rate case expense	\$ -	\$ -	\$ -
17	Current rate case expense	<u>54,962</u>	<u>52,638</u>	<u>107,600</u>
18	Total projected rate case expense	<u>\$ 54,962</u>	<u>\$ 52,638</u>	<u>\$ 107,600</u>
19	Annual amortization over 4 years	<u>\$ 13,741</u>	<u>\$ 13,160</u>	<u>\$ 26,901</u>
20	Method of allocation between systems:			
21	(Provide calculation)			
22	Total ERC's at 12/31/11	<u>1,650</u>	<u>1,580</u>	<u>3,230</u>
23	Percentage of total ERC's at 12/31/11	<u>0.5108</u>	<u>0.4892</u>	<u>1.0000</u>

**Analysis of Major Maintenance Projects - Water & Sewer
For the Test Year and 2 Years Prior and 1 Year Subsequent**

Florida Public Service Commission

**Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: December 31, 2011**

**Schedule: B-11
Page 1 of 1
Preparer: Lu Ann Danley**

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

**Line
No.**

- 1** There were no maintenance projects during the prior two years, the test year, or budgeted for the one
- 2** year subsequent to the test year which were greater than 2% of test year revenues.

Allocation of Expenses

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Schedule: B-12
Page 1 of 1
Preparer: Lu Ann Danley

Explanation: Provide a schedule detailing expenses which are subject to allocation between systems (water, sewer & gas, etc.) showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and sewer.

Line No.	Acct. No.	(1) (2) (3) Allocation Percentages			(4) Total	(5) Description of Allocation Method	(6) (7) (8) Amounts Allocated			(9) Total	
		Water	Sewer	Other			Water	Sewer	Other		
1		50%	50%		100% customer count	\$	-	\$	-	\$	-

2 Pluris Wedgefield, Inc makes every effort to identify all invoices as water or wastewater. For those vendors who provide
 3 services to both, the allocation is 50/50 based on water/wastewater customers.

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-13
 Page 1 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ -				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	132,541		\$ 132,541		
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	8,898	\$ 1,157	10,055		
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	-				
13	310.2 Power Generation Equipment	1,054		1,054		
14	311.2 Pumping Equipment	10,013		10,013		
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	20		20		
19	320.3 Water Treatment Equipment	31,671	451	32,122		
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-			14.90%	
23	304.4 Structures & Improvements	-			14.90%	
24	330.4 Distr. Reservoirs & Standpipes	2,249		2,249	14.90%	335
25	331.4 Transm. & Distribution Mains	27,449		27,449	14.90%	4,090
26	333.4 Services	9,387		9,387		
27	334.4 Meters & Meter Installations	9,980		9,980		
28	335.4 Hydrants	2,064		2,064		
29	336.4 Backflow Prev. Device	2		2		
30	339.4 Other Plant & Misc. Equipment	-			14.90%	
31	GENERAL PLANT					
32	303.5 Land & Land Rights	-				
33	304.5 Structures & Improvements	-				
34	340.5 Office Furniture & Equipment	-				
35	341.5 Transportation Equipment	3,730		3,730		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	(239)		(239)		
38	344.5 Laboratory Equipment	478		478		
39	345.5 Power Operated Equipment	167		167		
40	346.5 Communication Equipment	-				
41	347.5 Miscellaneous Equipment	-				
42	348.5 Other Tangible Plant	609	-	609		-
43	TOTAL	240,073	1,608	241,681		4,425
44	LESS: AMORTIZATION OF CIAC	(45,869)		(45,869)		
45	NET DEPRECIATION EXPENSE - WATER	\$ 194,204	\$ 1,608	\$ 195,812		\$ 4,425

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-13
 Page 2 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-1

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ -				
3	302.1 Franchises	-				
4	339.1 Other Plant & Misc. Equipment	-				
5	SOURCE OF SUPPLY AND PUMPING PLANT					
6	303.2 Land & Land Rights	-				
7	304.2 Structures & Improvements	132,541		132,541		
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	8,898		8,898		
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	-				
13	310.2 Power Generation Equipment	1,054		1,054		
14	311.2 Pumping Equipment	10,013		10,013		
15	339.2 Other Plant & Misc. Equipment	-				
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	20		20		
19	320.3 Water Treatment Equipment	31,671		31,671		
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-			14.90%	
23	304.4 Structures & Improvements	-			14.90%	
24	330.4 Distr. Reservoirs & Standpipes	2,249		2,249	14.90%	335
25	331.4 Transm. & Distribution Mains	27,449		27,449	14.90%	4,090
26	333.4 Services	9,387		9,387		
27	334.4 Meters & Meter Installations	9,980		9,980		
28	335.4 Hydrants	2,064		2,064		
29	336.4 Backflow Prev. Device	2		2		
30	339.4 Other Plant & Misc. Equipment	-			14.90%	
31	GENERAL PLANT					
32	303.5 Land & Land Rights	-				
33	304.5 Structures & Improvements	-				
34	340.5 Office Furniture & Equipment	-				
35	341.5 Transportation Equipment	3,730		3,730		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	(239)		(239)		
38	344.5 Laboratory Equipment	478		478		
39	345.5 Power Operated Equipment	167		167		
40	346.5 Communication Equipment	-				
41	347.5 Miscellaneous Equipment	-				
42	348.5 Other Tangible Plant	609	-	609		-
43	TOTAL	240,073	-	240,073		4,425
44	LESS: AMORTIZATION OF CIAC	(45,869)	-	(45,869)		
45	NET DEPRECIATION EXPENSE - WATER	\$ 194,204	\$ -	\$ 194,204		\$ 4,425

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-14
 Page 1 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 254		\$ 254		
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	-			14.90%	
8	355.2 Power Generation Equip	453		453	14.90%	67
9	360.2 Collection Sewers - Force	9,649		9,649	14.90%	1,438
10	361.2 Collection Sewers - Gravity	34,859		34,859	14.90%	5,194
11	362.2 Special Collecting Structures	-			14.90%	
12	363.2 Services to Customers	11,862		11,862	14.90%	1,767
13	364.2 Flow Measuring Devices	20		20	14.90%	3
14	365.2 Flow Measuring Installations	-			14.90%	
15	389.2 Other Plant & Misc. Equipment	-			14.90%	
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-				
18	354.3 Structures & Improvements	124,541		124,541		
19	370.3 Receiving Wells	163		163		
20	371.3 Pumping Equipment	1,909		1,909		
21	389.3 Other Plant & Misc. Equipment	-				
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-				
24	354.4 Structures & Improvements	-			27.90%	
25	355.4 Power Generation Equipment	-			27.90%	
26	380.4 Treatment & Disposal Equipment	44,159	616	44,775	27.90%	12,492
27	381.4 Plant Sewers	-			27.90%	
28	382.4 Outfall Sewer Lines	12,391		12,391	27.90%	3,457
29	389.4 Other Plant & Misc. Equipment	744		744	27.90%	208
30	RECLAIMED WATER TREATMENT PLANT					
31	381.5 Plant Sewers	451		451		
32	RECLAIMED WATER DISTR. PLANT					
33	366.6 Reuse Services	18		18		
34	366.6 Reuse Meters & Meter Installations	152		152		
35	366.6 Reuse Trans. & Distr.	6,748		6,748		
36	GENERAL PLANT					
37	353.7 Land & Land Rights	-				
38	354.7 Structures & Improvements	-				
39	390.7 Office Furniture & Equipment	-				
40	391.7 Transportation Equipment	-				
41	392.7 Stores Equipment	-				
42	393.7 Tools, Shop & Garage Equipment	183		183		
43	394.7 Laboratory Equipment	-				
44	395.7 Power Operated Equipment	167		167		
45	396.7 Communication Equipment	-				
46	397.7 Miscellaneous Equipment	-				
47	398.7 Other Tangible Plant	53	-	53		
48	TOTAL	248,776	616	249,392		24,626
49	LESS: AMORTIZATION OF CIAC	(126,328)	-	(126,328)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 122,448	\$ 616	\$ 123,064		\$ 24,626

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-14
 Page 2 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-2

Explanation: Provide a schedule of test year non-used and useful depreciation expense by primary account

No.	(1) Line Account No. and Name	(2) Test Year 12/31/11	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 254		254		
3	352.1 Franchises	-				
4	389.1 Other Plant & Misc. Equipment	-				
5	COLLECTION PLANT					
6	353.2 Land & Land Rights	-				
7	354.2 Structures & Improvements	-				
8	355.2 Power Generation Equip	453		453		
9	360.2 Collection Sewers - Force	9,649		9,649		
10	361.2 Collection Sewers - Gravity	34,859		34,859		
11	362.2 Special Collecting Structures	-				
12	363.2 Services to Customers	11,862		11,862		
13	364.2 Flow Measuring Devices	20		20		
14	365.2 Flow Measuring Installations	-				
15	389.2 Other Plant & Misc. Equipment	-				
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-				
18	354.3 Structures & Improvements	124,541		124,541		
19	370.3 Receiving Wells	163		163		
20	371.3 Pumping Equipment	1,909		1,909		
21	389.3 Other Plant & Misc. Equipment	-				
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-				
24	354.4 Structures & Improvements	-			27.90%	
25	355.4 Power Generation Equipment	-			27.90%	
26	380.4 Treatment & Disposal Equipment	44,159		44,159	27.90%	12,320
27	381.4 Plant Sewers	-			27.90%	
28	382.4 Outfall Sewer Lines	12,391		12,391	27.90%	3,457
29	389.4 Other Plant & Misc. Equipment	744		744	27.90%	208
30	RECLAIMED WATER TREATMENT PLANT					
31	381.5 Plant Sewers	451		451		
32	RECLAIMED WATER DISTR. PLANT					
33	366.6 Reuse Services	18		18		
34	366.6 Reuse Meters & Meter Installations	152		152		
35	366.6 Reuse Trans. & Distr.	6,748		6,748		
36	GENERAL PLANT					
37	353.7 Land & Land Rights	-				
38	354.7 Structures & Improvements	-				
39	390.7 Office Furniture & Equipment	-				
40	391.7 Transportation Equipment	-				
41	392.7 Stores Equipment	-				
42	393.7 Tools, Shop & Garage Equipment	183		183		
43	394.7 Laboratory Equipment	-				
44	395.7 Power Operated Equipment	167		167		
45	396.7 Communication Equipment	-				
46	397.7 Miscellaneous Equipment	-				
47	398.7 Other Tangible Plant	53	-	53		
48	TOTAL	248,776	-	248,776		15,985
49	LESS: AMORTIZATION OF CIAC	(126,328)	-	(126,328)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 122,448	\$ -	\$ 122,448		\$ 15,985

Taxes Other Than Income - Final Rates

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-15
 Page 1 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

No.	(1) Line Description	(2) Regulatory Assessment Fees (RAFs)	(3) Payroll Taxes	(4) Real Estate & Personal Property	(5) Other	(6) Total
WATER						
1	Test Year Per Books	\$ 46,499				\$ 46,499
2	Adjustments to Test Year (Explain)					
3	Nonused & Useful property taxes			(1,330)		(1,330)
4	Reclass Orange County Water Tax				2,072	2,072
5	Reclass property taxes to water			52,358		52,358
6	Total Test Year Adjustments	-	-	51,028	2,072	53,100
7	Adjusted Test Year	46,499	-	51,028	2,072	99,599
8	RAFs Assoc. with Revenue Increase	15,600	-	-	-	15,600
9	Total Balance	\$ 62,099	\$ -	\$ 51,028	\$ 2,072	\$ 115,199
SEWER						
10	Test Year Per Books	\$ 34,459		\$ 108,593		\$ 143,052
11	Adjustments to Test Year (Explain)					
12	Nonused & Useful property taxes			(4,808)		(4,808)
13	Reclass property taxes to water		-	(52,358)	-	(52,358)
14	Total Test Year Adjustments	-	-	(57,166)	-	(57,166)
15	Adjusted Test Year	34,459	-	51,427	-	85,886
16	RAFs Assoc. with Revenue Increase	6,666	-	-	-	6,666
17	Total Balance	\$ 41,125	\$ -	\$ 51,427	\$ -	\$ 92,552

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: B-15
 Page 2 of 2
 Preparer: Lu Ann Danley
 Recap Schedules: B-1, B-2

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	46,499	-	-	-	46,499
2	Adjustments to Test Year (Explain)					
3	Nonused & Useful property taxes			(1,330)		(1,330)
4	Reclass Orange County Water Tax				2,072	
5	Reclass property taxes to water			52,358		
6	Total Test Year Adjustments	-	-	51,028	2,072	53,100
7	Adjusted Test Year	46,499	-	51,028	2,072	99,599
8	RAFs Assoc. with Revenue Increase	14,646	-	-	-	14,646
9	Total Balance	\$ 61,145	\$ -	\$ 51,028	\$ 2,072	\$ 114,245
SEWER						
10	Test Year Per Books	34,459	-	108,593	-	143,052
11	Adjustments to Test Year (Explain)					
12	Nonused & Useful property taxes			(4,786)		(4,786)
13	Reclass property taxes to water			(52,358)		(52,358)
14	Total Test Year Adjustments	-	-	(57,144)	-	(57,144)
15	Adjusted Test Year	34,459	-	51,449	-	85,908
16	RAFs Assoc. with Revenue Increase	6,378	-	-	-	6,378
17	Total Balance	\$ 40,837	\$ -	\$ 51,449	\$ -	\$ 92,286

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2	\$ (103,822)	\$ 164,908	\$ 61,086	\$ 71,792	\$ (10,706)
2	Deferred Income Tax Expense	C-5	(18,719)	(10,095)	(28,814)	(373)	(28,441)
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ (122,541)</u>	<u>\$ 154,813</u>	<u>\$ 32,272</u>	<u>\$ 71,419</u>	<u>\$ (39,147)</u>

8 Note: The income tax provisions calculated in this section are presented solely because they are an MFR
 9 requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this proceeding

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: C-1(a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)	\$ (103,822)	\$ 165,634	\$ 61,811	\$ 69,785	\$ (7,974)
2	Deferred Income Tax Expense	C-5(a)	(18,719)	(7,681)	(26,400)	(978)	(25,422)
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ (122,541)</u>	<u>\$ 157,953</u>	<u>\$ 35,411</u>	<u>\$ 68,807</u>	<u>\$ (33,396)</u>

8 Note: The income tax provisions calculated in this section are presented solely because they are an MFR
 9 requirement. See Schedule B-3 and B-3(a) for the calculation of the tax provisions requested in this proceeding

Supporting Schedules: C-2, C-5, C-8, C-9
 Recap Schedules: B-1, B-2

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 31,188	\$ 419,882	\$ 451,070	\$ 360,669	\$ 90,401
2	Add: Income Tax Expense Per Books (Sch. B-1)	3,734	-	3,734	3,734	-
3	Subtotal	34,922	419,882	454,804	364,403	90,401
4	Less: Interest Charges (Sch. C-3)	(261,079)	45,181	(215,898)	(172,629)	(43,269)
5	Taxable Income Per Books	(226,157)	465,063	238,906	191,774	47,132
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5)	(49,746)	(26,827)	(76,573)	(991)	(75,582)
9	Total Schedule M Adjustments	(49,746)	(26,827)	(76,573)	(991)	(75,582)
10	Taxable Income Before State Taxes	(275,903)	438,236	162,333	190,783	(28,450)
11	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
12	State Taxable Income	(275,903)	438,236	162,333	190,783	(28,450)
13	State Income Tax (5.5% of Line 12)*	(15,175)	24,103	8,928	10,493	(1,565)
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(15,175)	24,103	8,928	10,493	(1,565)
17	Federal Taxable Income (Line 9 - Line 15)	(260,728)	414,133	153,405	180,290	(26,885)
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(88,647)	140,805	52,158	61,299	(9,141)
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	(88,647)	140,805	52,158	61,299	(9,141)
23	Summary:					
24	Current State Income Taxes (Line 15)	(15,175)	24,103	8,928	10,493	(1,565)
25	Current Federal Income Taxes (Line 20)	(88,647)	140,805	52,158	61,299	(9,141)
26	Total Current Income Tax Expense (To C-1)	\$ (103,822)	\$ 164,908	\$ 61,086	\$ 71,792	\$ (10,706)
27	Note (1): Adjustments to test year operating income are shown on Schedules B-1, B-2, B-3 and C-5.					

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

State and Federal Income Tax Calculation - Current

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: C-2(a)
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Net Utility Operating Income (Sch. B-1 & B-2)	\$ 31,188	\$ 415,391	\$ 446,579	\$ 356,943	\$ 89,636
2	Add: Income Tax Expense Per Books (Sch. B-1)	3,734	-	3,734	3,734	-
3	Subtotal	34,922	415,391	450,313	360,677	89,636
4	Less: Interest Charges (Sch. C-3)	(261,079)	45,181	(215,898)	(172,629)	(43,269)
5	Taxable Income Per Books	(226,157)	460,572	234,415	188,048	46,367
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5(a))	(49,746)	(20,410)	(70,156)	(2,599)	(67,557)
9	Total Schedule M Adjustments	(49,746)	(20,410)	(70,156)	(2,599)	(67,557)
10	Taxable Income Before State Taxes	(275,903)	440,162	164,259	185,449	(21,190)
11	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
12	State Taxable Income	(275,903)	440,162	164,259	185,449	(21,190)
13	State Income Tax (5.5% of Line 11)*	(15,175)	24,210	9,035	10,200	(1,165)
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(15,175)	24,210	9,035	10,200	(1,165)
17	Federal Taxable Income (Line 9 - Line 15)	(260,728)	415,952	155,224	175,249	(20,025)
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(88,647)	141,424	52,776	59,585	(6,809)
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	(88,647)	141,424	52,776	59,585	(6,809)
23	Summary:					
24	Current State Income Taxes (Line 15)	(15,175)	24,210	9,035	10,200	(1,165)
25	Current Federal Income Taxes (Line 20)	(88,647)	141,424	52,776	59,585	(6,809)
26	Total Current Income Tax Expense (To C-1)	\$ (103,822)	\$ 165,634	\$ 61,811	\$ 69,785	\$ (7,974)

27 Note (1): Adjustments to test year operating income for interim rates are shown on Schedules B-1(a), B-2(a) and B-3(a).

Supporting Schedules: B-1,B-2,C-3,C-4,C-5,C-8
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Lu Ann Danley

Company: Pluris Wedgefield, Inc.

Docket No.: 120152-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2. Explain any changes in interest expense in detail giving amount of change and reason for change. If the basis for allocating interest used in the tax calculation differs from the basis used in allocating current income taxes payable, the differing bases should be clearly identified.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Interest on Long-Term Debt	\$ 258,246	\$ (45,181)	\$ 213,065	\$ 170,364	\$ 42,701
2	Amortization of Debt Premium, Disc. and Expense Net	2,833	-	2,833	2,265	568
3	Interest on Short-Term Debt					
4	Other Interest Expense	-	-	-	-	-
5	AFUDC	-	-	-	-	-
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	N/A	-	-	-	-
7	Total Used For Tax Calculation	\$ 261,079	\$ (45,181)	\$ 215,898	\$ 172,629	\$ 43,269

Note: Interest expense has been reconciled to rate base as follows:

	Water	Wastewater	Total
Rate Base	\$ 4,334,962	\$ 1,086,549	\$ 5,421,511
Weighted Cost of Debt	3.93	3.93	3.93
Annual Interest Expense	\$ 170,364	\$ 42,701	213,065
Interest per books			258,246
Adjustment required			\$ (45,181)

(2) Allocation of amortization of debt premium

	Water	Wastewater	Total
Annual Interest Expense	170,364	42,701	213,065
Allocation	80%	20%	100%
Allocation of debt premium amortization	\$ 2,265	\$ 568	\$ 2,833

Supporting Schedules: D-1,C-8
Recap Schedules: C-2

Company: Pluris Wedgefield, Inc.

Schedule: C-4

Docket No.: 120152-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Lu Ann Danley

Interim Final

Historic Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line
No.

1 There are no permanent book/tax differences

Deferred Income Tax Expense (Final)

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: C-5

Docket No.: 120152-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Lu Ann Danley

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments(1)	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 366,398	\$ -	\$ 366,398	\$ 192,378	\$ 174,020
3	Book Depreciation and Amortization	316,652	(26,827)	289,825	191,387	98,438
4	Difference	(49,746)	(26,827)	(76,573)	(991)	(75,582)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7		-	-	-	-	-
8	Total Timing Differences (To C-2)	(49,746)	(26,827)	(76,573)	(991)	(75,582)
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9)	(2,736)	(1,475)	(4,211)	(55)	(4,157)
11	(Limited by NOL)	-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(47,010)	(25,352)	(72,362)	(936)	(71,425)
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 13)	(15,983)	(8,620)	(24,603)	(318)	(24,284)
16	Add: State Deferred Taxes (Line 10)	(2,736)	(1,475)	(4,211)	(55)	(4,157)
17	Total Deferred Tax Expense (To C-1)	\$ (18,719)	\$ (10,095)	\$ (28,814)	\$ (373)	\$ (28,441)
18						
19						

Supporting Schedules: None
Recap Schedules: C-2

Deferred Income Tax Expense (Interim)

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: C-5(a)

Docket No.: 120152-WS

Page 1 of 1

Schedule Year Ended: December 31, 2011

Preparer: Lu Ann Danley

Interim Final

Historic Projected

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Timing Differences:					
2	Tax Depreciation and Amortization	\$ 366,398	\$ -	\$ 366,398	\$ 192,378	\$ 174,020
3	Book Depreciation and Amortization	316,652	(20,410)	296,242	189,779	106,463
4	Difference	(49,746)	(20,410)	(70,156)	(2,599)	(67,557)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7	Amortization of Taxable CIAC	-	-	-	-	-
8	Total Timing Differences (To C-2)	(49,746)	(20,410)	(70,156)	(2,599)	(67,557)
9	State Tax Rate	0.055	0.055	0.055	0.055	0.055
10	State Deferred Taxes (Line 8 x Line 9)	(2,736)	(1,123)	(3,859)	(143)	(3,716)
11	(Limited by NOL)	-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(47,010)	(19,287)	(66,297)	(2,456)	(63,841)
14	Federal Tax Rate	0.34	0.34	0.34	0.34	0.34
15	Federal Deferred Taxes (Line 11 x Line 13)	(15,983)	(6,558)	(22,541)	(835)	(21,706)
16	Add: State Deferred Taxes (Line 10)	(2,736)	(1,123)	(3,859)	(143)	(3,716)
17	Total Deferred Tax Expense (To C-1)	\$ (18,719)	\$ (7,681)	\$ (26,400)	\$ (978)	\$ (25,422)

Supporting Schedules: None
Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

Schedule: C-6
 Page 1 of 3
 Preparer: Lu Ann Danley
 and C.J.N & W

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances as reported on pages 2 & 3 of this schedule. The same annual balances should be shown.

Line No.	Year	Account No. 190.0001			Account No. 281.0001			Net Deferred Income Taxes		
		State	Federal	Total	State	Federal	Total	State	Federal	Total
1	<u>Water</u>									
2	Dec, 2008	-	-	-	-	-	-	-	-	-
3	Dec, 2009	-	-	-	-	-	-	-	-	-
4	Dec, 2010	-	-	-	-	-	-	-	-	-
5	Dec, 2011	-	-	-	-	-	-	-	-	-
6	<u>Wastewater</u>									
7	Dec, 2008	-	-	-	-	-	-	-	-	-
8	Dec, 2009	-	-	-	-	-	-	-	-	-
9	Dec, 2010	-	-	-	-	-	-	-	-	-
10	Dec, 2011	-	-	-	-	-	-	-	-	-
11	<u>Combined</u>									
12	Dec, 2008	-	-	-	-	-	-	-	-	-
13	Dec, 2009	-	-	-	-	-	-	-	-	-
14	Dec, 2010	-	-	-	-	-	-	-	-	-
15	Dec, 2011	-	-	-	-	-	-	-	-	-

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Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120162-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: Lu Ann Danley
 and CJN & W

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.0001 Deferred Tax Debits					Account No. 281.001 (Deferred Tax Credits)				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	<u>Water</u>										
2	Dec, 2008	-	-			-	-	-		-	
3	Dec, 2009	-	-			-	-	-		-	
4	Dec, 2010	-	-			-	-	-		-	
5	Dec, 2011	-	-			-	-	-		-	
6	<u>Wastewater</u>										
7	Dec, 2008	-	-			-	-	-		-	
8	Dec, 2009	-	-			-	-	-		-	
9	Dec, 2010	-	-			-	-	-		-	
10	Dec, 2011	-	-			-	-	-		-	
11	<u>Combined</u>										
12	Dec, 2008	-	-	-	-	-	-	-	-	-	
13	Dec, 2009	-	-	-	-	-	-	-	-	-	
14	Dec, 2010	-	-	-	-	-	-	-	-	-	
15	Dec, 2011	-	-	-	-	-	-	-	-	-	

Supporting Schedules: None
 Recap Schedules: C-6

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: **Pluris Wedgefield, Inc.**
 Docket No.: **120162-WS**
 Schedule Year Ended: **December 31, 2011**
 Interim Final
 Historic Projected

Schedule: **C-6**
 Page 3 of 3
 Preparer: **Lu Ann Danley**

Explanation: For each of the accumulated deferred tax accounts provide annual balances beginning with the year of the last rate case and ending with the test year.

Line No.	Year	Account No. 190.0001 (Deferred Tax Debits)					Account No. 281.001 (Deferred Tax Credits)				
		Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance	Beginning Balance	Current Year Deferral	Flowback To Curr. Year	Adjust. Debit (Credit)	Ending Balance
1	<u>Water</u>										
2	Dec, 2008	-	-			-	-	-		-	
3	Dec, 2009	-	-			-	-	-		-	
4	Dec, 2010	-	-			-	-	-		-	
5	Dec, 2011	-	-			-	-	-		-	
6	<u>Wastewater</u>										
7	Dec, 2008	-	-			-	-	-		-	
8	Dec, 2009	-	-			-	-	-		-	
9	Dec, 2010	-	-			-	-	-		-	
10	Dec, 2011	-	-			-	-	-		-	
11	<u>Combined</u>										
12	Dec, 2008	-	-	-	-	-	-	-	-	-	
13	Dec, 2009	-	-	-	-	-	-	-	-	-	
14	Dec, 2010	-	-	-	-	-	-	-	-	-	
15	Dec, 2011	-	-	-	-	-	-	-	-	-	

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Supporting Schedules: **None**
 Recap Schedules: **C-6**

Investment Tax Credits - Analysis

Florida Public Service Commission

**Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011**

**Schedule: C-7
 Page 1 of 4
 Preparer: Lu Ann Danley**

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	3% ITC						4% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

1 The Utility has no investment tax credits; therefore, this schedule is not applicable -

70

**Supporting Schedules: None
 Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19**

Investment Tax Credits - Analysis

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule: C-7
Page 2 of 4
Preparer: Lu Ann Danley**

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

Line No.	Year	8% ITC						10% ITC					
		Amount Realized			Amortization			Amount Realized			Amortization		
		Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance	Beginning Balance	Current Year	Prior Year Adjust.	Current Year	Prior Year Adjust.	Ending Balance

1 The Utility has no investment tax credits; therefore, this schedule is not applicable -

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**Supporting Schedules: None
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19**

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule: C-7
Page 3 of 4
Preparer: Lu Ann Danley

Explanation: Explain accounting policy as to method of amortization for both progress payment and other ITC. Explanation should include at least a description of how the time period for amortization is determined, when it begins, under what circumstances it changes, etc. If there are unused ITC, supply a schedule showing year generated, amount generated, total amount used and remaining unused portion.

**Line
No.**

1 The Company has no Investment Tax Credits

Pluris Wedgefield, Inc.
120152-WS
Test Year Ended: 12/31/2011

Schedule: C-7
Page 4 of 4
Preparer: Lu Ann Danley

Explanation: Provide a copy of the election made under Section 46(f), Internal Revenue Code.

Line
No.

1 The Company has not filed a Section 46(f) investment tax credit election.

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule: C-8
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:			
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt:		%	%	%
2	Short-Term Debt				
3	Preferred Stock				
4	Common Equity - Common Stock				
5	Retained Earnings - Parent Only		-		
6	Deferred Income Tax	-			
7	Other Paid in Capital	-			
8	Total	\$ -	- %		- %
9	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
10	X Equity of Subsidiary (To C-1)				
11	Note: Pluris Wedgefield Inc. does not participate in a consolidated return therefore this schedule is not applicable.				

Supporting Schedules: None
 Recap Schedules: C-3

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule: C-8
 Page 2 of 2
 Preparer: Lu Ann Danley

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Parent's Name:			
		Amount	% of Total	Cost Rate	Weighted Cost
1	Long-Term Debt:		%	%	%
2					
3					
4	Short-Term Debt				
5	Preferred Stock				
6	Common Equity - Common Stock				
7	Retained Earnings - Parent Only		-		
8	Deferred Income Tax				
9	Other Paid in Capital				
10	Total	\$ _____	_____ %	_____	_____ %
11	Weighted Cost Parent Debt X 37.63% (or applicable consolidated tax rate)				
12	X Equity of Subsidiary (To C-1)				
13	Note: Pluris Wedgefield Inc. does not participate in a consolidated return therefore this schedule is not applicable.				

Supporting Schedules: None
 Recap Schedules: C-3

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule: C-9
Page 1 of 1
Preparer: Lu Ann Danley

Explanation: Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

Line
No.

- 1 Copies of the tax returns are available at the Company's office and will be furnished to the Commission Auditors
- 2 upon request.

Miscellaneous Tax Information

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule: C-10
Page 1 of 1
Preparer: Lu Ann Danley**

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

- (1) What tax years are currently open with the Internal Revenue Service?**
2009, 2010, 2011
- (2) Is the treatment of customer deposits at issue with the IRS?**
No
- (3) Is the treatment if contributions in aid of construction at issue with the IRS?**
No
- (4) Is the treatment of unbilled revenues at issue with the IRS?**
No

Schedule of Requested Cost of Capital (Final Rates)
 Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-1
 Page 1 of 1
 Preparer: Lu Ann Danley

Subsidiary [X] or Consolidated []

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	3,276,695	60.44 %	6.51 %	3.93 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	19,771	0.36	6.00	0.02
5	Common Equity	2,125,044	39.20	11.16	4.37
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax		-		
8	Other (Explain)				
9	Total	<u>5,421,510</u>	<u>100.00 %</u>		<u>8.32 %</u>

Schedule of Requested Cost of Capital (Interim Rates)
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Schedule: D-1 (a)
Page 1 of 1
Preparer: Lu Ann Danley

Subsidiary or Consolidated

Explanation: Provide a schedule which calculates the requested Cost of Capital on a beginning and end of year average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.		(1) Total Capital	(2) Ratio	(3) Cost Rate	(4) Weighted Cost
1	Long-Term Debt	3,243,958	60.44 %	6.51 %	3.9300 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	19,771	0.37	6.00	0.02
5	Common Equity	2,103,814	39.20	11.16	4.37
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	\$ 5,367,543	100.01 %		8.32 %

Note: The return on equity approved in the last rate case is 11.86 percent per order no. PSC-08-0827-PAA-WS. The utility proposes using the current return on equity of 11.16 percent based on the current leverage formula for interim rates.

Reconciliation of Capital Structure to Requested Rate Base (Final)
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-2
Page 1 of 1
Preparer: Lu Ann Danley

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Specific	(4) Reconciliation Adjustments		(5) Prorata Amount	(6) Reconciled To Requested Rate Base
				Prorata %			
1	Long-Term Debt	4,218,721	-	60.66 %	(942,026)	3,276,695	
2	Short-Term Debt	-					
3	Preferred Stock						
4	Common Equity	2,736,042	-	39.34	(610,998)	2,125,044	
5	Customer Deposits	19,771				19,771	
6	Tax Credits - Zero Cost						
7	Tax Credits - Wtd. Cost						
8	Accum. Deferred Income Tax		-				
11	Total	\$ 6,974,534	\$ -	100.00 %	\$ (1,553,024)	\$ 5,421,511	

12 * List corresponding adjustments to rate base below: (1.0000)

13	Description	Amount
14		\$ -
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		
25		
26		
27		
28		

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Reconciliation of Capital Structure to Requested Rate Base (Interim)
Beginning and End of Year Average

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Schedule: D-2 (a)
Page 1 of 1
Preparer: Lu Ann Danley

Explanation: Provide a reconciliation of the simple average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2) Test Year Per Books	(3) Reconciliation Adjustments		(5) Prorata Amount	(6) Reconciled To Requested Rate Base
			Specific	Prorata %		
1	Long-Term Debt	4,218,721	-	60.66 %	(974,763)	3,243,958
2	Short-Term Debt	-	-			
3	Preferred Stock					
4	Common Equity	2,736,042	-	39.34	(632,228)	2,103,814
5	Customer Deposits	19,771				19,771
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	-	-			
11	Total	\$ 6,974,534	\$ -	100.00 %	\$ (1,606,991)	\$ 5,367,542

12 * List corresponding adjustments to rate base below:

#####

13	Description	Amount
14		\$ -
15		
16		
17		
18		
19		
20		
21		
22		
23		
24		

Supporting Schedules: A-19,C-7,C-8,D-3,D-4,D-5,D-7
Recap Schedules: D-1

Preferred Stock Outstanding

Company: Pluris Wedgefield, Inc.

Docket No.: 120152-WS

Schedule Year Ended: December 31, 2011

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide data as specified on preferred stock on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Florida Public Service Commission

Schedule: D-3

Page 1 of 1

Preparer: Lu Ann Danley

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date	Call Provis., Special Restrict.	Principal Amount Sold (Face Value)	Principal Amount Outstanding	(Discount) or Premium on Principal Amount Sold	(Discount) or Premium Associated With Col (5)	Issuing Expense Associated With Col(4)	Issuing Expense Associated With Col(5)	Net Proceeds (5)-(9)+(7)	Rate (Contract Rate on Face Value)	Dollar Dividend On Face Value (11)x(5)	Effective Cost Rate (12)/(10)

1 The Company has no preferred stock; therefore, this schedule is not applicable.

Simple Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-4
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide the following information on a beginning and end of year average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Line No.	Lender	(1) Total Interest Expense	(2) Maturity Date	(3) Simple Average Amt. Outstanding	(4) Effective Cost Rate
1	The Company has no short-term debt; therefore, this Schedule is not applicable				
2	Totals	\$ -		\$ -	0.00%

Recap Schedules: A-19,D-2

**Cost of Long-Term Debt
Beginning and End of Year Average**

Florida Public Service Commission

Company: **Pluris Wedgefield, Inc.**
 Docket No.: **120152-WS**
 Schedule Year Ended: **December 31, 2011**
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: **D-5**
 Page 1 of 1
 Preparer: **Lu Ann Danley**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	Description, Coupon Rate, Years of Life	Issue Date-Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding Within One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Issuing Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	CoBank; 6.38%; 15 yr	6/20/2010 to 1/20/2025	\$ 4,177,738	\$ 3,938,621	\$ 228,335	\$ -	\$ 38,250	\$ -	\$ 2,833	\$ 251,284	\$ 254,117	6.52 %
2	American Security Bank; 5.49%; 2 yr	8/31/2010 to 9/5/2012	44,975	28,591	20,853	-	-	-	-	1,570	1,570	5.49
6	Total		\$ 4,222,713	\$ 3,967,212	\$ 249,188	-	38,250	-	2,833	\$ 252,854	\$ 255,687	6.51 %

Supporting Schedules: **D-6**
 Recap Schedules: **A-19,D-2**

**Cost of Long-Term Debt
Beginning and End of Year Average**

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Explanation: Provide the specified data on long-term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

Schedule: D-5(a)
Page 1 of 1
Preparer: Lu Ann Danley

Line No.	(1) Description, Coupon Rate, Years of Life	(2) Issue Date- Maturity Date	(3) Principal Amount Sold (Face Value)	(4) Principal Amount Outstanding	(5) Amount Outstanding Within One Year	(6) Unamortized Discount (Premium) Associated With Col(4)	(7) Unamortized Issuing Expense Associated With Col(4)	(8) Annual Amortization of Discount (Premium) on Principal Outstanding	(9) Annual Amort. of Issuing Expense on Principal Outstanding	(10) Interest Cost (Coupon Rate) x Col (4)	(11) Total Interest Cost (8)+(9)+(10)	(12) Effective Cost Rate (11)/((4)-(6)-(7))
1	CoBank; 6.38%; 15 yr	6/20/2010 to 1/20/2025	\$ 4,177,738	\$ 3,938,621	\$ 228,335	\$ -	\$ 38,250	\$ -	\$ 2,833	\$ 251,284	\$ 254,117	6.52 %
2	American Security Bank; 5.49%; 2 yr	8/31/2010 to 9/5/2012	44,975	28,591	20,853	-	-	-	-	1,570	1,570	5.49
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
6	Total		\$ 4,222,713	\$ 3,967,212	\$ 248,188	\$ -	\$ 38,250	\$ -	\$ 2,833	\$ 252,854	\$ 255,687	6.51 %

Supporting Schedules: D-6
Recap Schedules: A-19,D-2

**Cost of Variable Rate Long-Term Debt
Beginning and End of Year Average**

Florida Public Service Commission

Company: **Pluris Wedgefield, Inc.**

Docket No.: **120152-WS**

Schedule Year Ended: **December 31, 2011**

Interim [] Final [X]

Historic [X] Projected []

Explanation: Provide the specified data on variable cost long-term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

Schedule: D-6

Page 1 of 1

Preparer: **Lu Ann Danley**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date- Maturity Date	Principal	Amount Outstanding	Amount Within One Year	Unamortized	Unamortized	Annual	Annual	Base of	Interest	Total
			Amount Sold			Discount (Premium) Associated		Amortization of Discount (Premium) on Principal				

1 The Utility does not have any variable rate long term debt; therefore, this schedule is not applicable

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------	------	------	------	------	------	------	------	------	------	------	------	------

Supporting Schedules: None

Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-7
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Interest Expense
1		18,454	3,633	999	21,088	0
2		0	0	0	0	0

Pluris Wedgefield, Inc. does not segregate Customer Deposits between Water and Wastewater

3	Total	<u>\$ 18,454</u>	<u>\$ 3,633</u>	<u>\$ 999</u>	<u>\$ 21,088</u>	<u>\$ -</u>
4	Simple Average Balance				<u>\$ 19,771</u>	
5	Effective Interest Rate					
6	(Interest/Simple Average Balance)				<u>-</u>	%

7 Note: An interest rate of 6% will be used on Schedules D-1, D-1(a), D-2, and D-2(a)

Recap Schedules: A-19, D-2

Rate Schedule

Florida Public Service Commission

**Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water [x] or Sewer []**

**Schedule: E-1
 Page 1 of 2
 Preparer: Cody Gallarda**

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Monthly Present Rates	(3) Monthly Interim Rates	(4) Monthly Proposed Rates
1	Residential			
2	5/8" x 3/4"	23.39	32.28	42.39
3	Full 3/4"	35.09	48.42	63.59
4	1"	58.49	80.72	105.98
5	1 1/2"	116.97	161.42	211.95
6	2"	187.14	258.25	339.12
7	3"	374.29	516.52	678.24
8	4"	584.83	807.07	1,059.75
9	6"	1,169.65	1,614.12	2,119.50
10	Gallonage Charge			
11	0 - 5,000 gal	4.04	5.58	3.49
12	5,001 - 10,000 gal	5.05	6.97	6.98
13	10,001+ gal	8.09	11.16	10.47
14	General Service			
15	5/8" x 3/4"	23.39	32.28	42.39
16	Full 3/4"	35.09	48.42	63.59
17	1"	58.49	80.72	105.98
18	1 1/2"	116.97	161.42	211.95
19	2"	187.14	258.25	339.12
20	3"	374.29	516.52	678.24
21	4"	584.83	807.07	1,059.75
22	6"	1,169.65	1,614.12	2,119.50
23	Gallonage Charge			
24	(per 1000 gallons)	5.02	6.93	5.04
25	Irrigation Service			
26	5/8" x 3/4"	23.39	32.28	42.39
27	Full 3/4"	35.09	48.42	63.59
28	1"	58.49	80.72	105.98
29	1 1/2"	116.97	161.42	211.95
30	2"	187.14	258.25	339.12
31	3"	374.29	516.52	678.24
32	4"	584.83	807.07	1,059.75
33	6"	1,169.65	1,614.12	2,119.50
34	Gallonage Charge			
35	(per 1000 gallons)	5.02	6.93	5.04

Rate Schedule

Florida Public Service Commission

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water [] or Sewer [X]

Schedule: E-1
 Page 2 of 2
 Preparer: Cody Gallarda

Explanation: Provide a schedule of present and proposed rates. State residential sewer cap, if one exists.

Line No	(1) Class/Meter Size	(2) Monthly Present Rates	(3) Monthly Interim Rates	(4) Monthly Proposed Rates
1	Residential			
2	All Meter Sizes	21.07	26.13	29.68
3	Full 3/4"	21.07	26.13	44.52
4	1"	21.07	26.13	74.20
5	1 1/2"	21.07	26.13	148.40
6	2"	21.07	26.13	237.44
7	3"	0.00	0.00	445.20
8	4"	0.00	0.00	742.00
9	6"	0.00	0.00	1,484.00
10	Gallonge Charge (Maximum of 10,000 gallons)			
11	(per 1000 gallons)	3.82	4.74	4.07
12	General Service			
13	5/8" x 3/4"	21.07	26.13	29.68
14	Full 3/4"	31.64	39.23	44.52
15	1"	52.74	65.40	74.20
16	1 1/2"	105.44	130.75	148.40
17	2"	168.73	209.23	237.44
18	3"	337.44	418.43	445.20
19	4"	528.09	654.83	742.00
20	6"	843.60	1,046.06	1,484.00
21	Gallonge Charge			
22	(per 1000 gallons)	4.59	5.69	4.78
17				

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011
 Water [X] or Sewer []

Schedule: E-2
 Page 1 of 2
 Preparer: Cody Gallarda

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	18,303		\$ 23.39	\$ 428,107
	Gallons (000's) - Tier 1		66,509	4.04	268,696
	Gallons (000's) - Tier 2		21,257	5.05	107,348
3	Gallons (000's) - Tier 3		11,446	8.09	92,598
4	1"	12		58.49	702
	Gallons (000's) - Tier 1		47	4.04	190
3	Gallons (000's) - Tier 2		3	5.05	15
5	Gallons (000's) - Tier 3		-	8.09	-
6	Total Residential	18,315	99,262		\$ 897,656
7	Average Bill				\$ 49.01
8	Irrigation				
9	5/8" x 3/4"	32		23.39	748
10	Gallons (000's)		308	5.02	1,546
11	Total Residential	32	308		\$ 2,294
12	Average Bill				\$ 71.69
13	General Service				
14	5/8" X 3/4"	249		23.39	5,824
15	Gallons (000's)		3,699	5.02	18,569
16	1"	60		58.49	3,509
17	Gallons (000's)		1,324	5.02	6,646
20	2"	25		187.14	4,679
23	Gallons (000's)		1,702	5.02	8,544
24	Total Gen. Serv.	334	6,725		\$ 47,771
25	Average Bill				\$ 143.03
26	Other water revenues				40,032
27	Total Revenue				987,753
28	Total revenue per books				985,446
29	Immaterial difference				\$ 2,307

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 Preparer: Cody Gallarda

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

(1) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	18,243		\$ 21.07	\$ 384,380
3	Gallons billed (000's) - Cap at 10k;		87,463	3.82	334,109
6	1"	12		21.07	253
7	Gallons billed (000's) - Cap at 10k;		50	3.82	191
8	Total Residential	18,255	87,513		\$ 718,933
9	Average Bill				\$ 39.38
10	General Service				
11	5/8" X 3/4"	48		21.07	\$ 1,011
12	Gallons (000's)		733	4.59	3,364
13	1"	24		52.74	1,266
14	Gallons (000's)		849	4.59	3,897
15	2"	12		168.73	2,025
16	Gallons (000's)		341	4.59	1,565
17	Total Gen. Serv.	84	1,923		\$ 13,128
18	Average Bill				\$ 156.29
19	Miscellaneous service revenues				-
20	Total Historic Revenue				732,061
21	Total revenue per books				731,559
22	Immaterial difference				\$ 502

Revenue Schedule at Proposed Rates

Florida Public Service Commission

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011
 Water [X] or Sewer []

Schedule: E-2(a)
 Page 1 of 2
 Preparer: Cody Gallarda

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Proposed Rates	(5) Proposed Revenue
1	Residential				
2	5/8" x 3/4"	18,303		\$ 42.39	\$ 775,864
	Gallons (000's) - Tier 1		66,509	3.49	232,116
	Gallons (000's) - Tier 2		21,257	6.98	148,374
3	Gallons (000's) - Tier 3		11,446	10.47	119,840
4	1"	12		105.98	1,272
	Gallons (000's) - Tier 1		47	3.49	164
3	Gallons (000's) - Tier 2		3	6.98	21
5	Gallons (000's) - Tier 3		-	10.47	-
6	Total Residential	18,315	99,262		\$ 1,277,651
7	Average Bill				\$ 69.76
8	Irrigation				
9	5/8" x 3/4"	32		42.39	1,356
10	Gallons (000's)		308	5.04	1,552
11	Total Residential	32	308		\$ 2,908
12	Average Bill				\$ 90.88
13	General Service				
14	5/8" X 3/4"	249		42.39	10,555
15	Gallons (000's)		3,699	5.04	18,643
16	1"	60		105.98	6,359
17	Gallons (000's)		1,324	5.04	6,673
20	2"	25		339.12	8,478
23	Gallons (000's)		1,702	5.04	8,578
24	Total Gen. Serv.	334	6,725		\$ 59,286
25	Average Bill				\$ 177.50
26	Other water revenue				40,032
27	Total revenue at test year/proposed rates				1,379,877
28	Total revenue per books/proposed				1,379,982
29	Immaterial difference				\$ (105)

Revenue Schedule at Proposed Rates

Florida Public Service Commission

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: December 31, 2011
 Water [] or Sewer [X]

Schedule: E-2(a)
 Page 2 of 2
 Preparer: Cody Gallarda

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.	(1) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Proposed Rates	(5) Proposed Revenue
1	Residential				
2	5/8" x 3/4"	18,243		\$ 29.68	\$ 541,452
3	Gallons billed (000's) - Cap at 10k;		87,463	4.07	355,974
6	1"	12		74.20	890
7	Gallons billed (000's) - Cap at 10k;		50	4.07	204
8	Total Residential	<u>18,255</u>	<u>87,513</u>		<u>\$ 898,520</u>
9	Average Bill				<u>\$ 49.22</u>
10	General Service				
11	5/8" X 3/4"	48		29.68	\$ 1,425
12	Gallons (000's)		733	4.78	3,504
13	1"	24		74.20	1,781
14	Gallons (000's)		849	4.78	4,058
15	2"	12		237.44	2,849
16	Gallons (000's)		341	4.78	1,630
17	Total Gen. Serv.	<u>84</u>	<u>1,923</u>		<u>\$ 15,247</u>
18	Average Bill				<u>\$ 181.51</u>
19	Other sewer revenue				<u>-</u>
20	Total revenue at test year/proposed rates				913,767
21	Total revenue per books/proposed				<u>913,888</u>
22	Immaterial difference				<u>\$ (121)</u>

Customer Monthly Billing Schedule

Florida Public Service Commission

**Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water or Sewer**

**Schedule: E-3
 Page 1 of 2
 Preparer: Cody Gallarda**

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Fire Protection	(6) Irrigation	(7) Total
1	January, 2011	1,508	27			2	1,537
2	February	1,516	27			2	1,545
3	March	1,512	27			2	1,541
4	April	1,537	28			2	1,567
5	May	1,524	28			3	1,555
6	June	1,535	28			3	1,566
7	July	1,537	28			3	1,568
8	August	1,534	28			3	1,565
9	September	1,537	29			3	1,569
10	October	1,528	28			3	1,559
11	November	1,520	28			3	1,551
12	December	1,527	28			3	1,558
13	Total	18,315	334	-	-	32	18,681

Customer Monthly Billing Schedule

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [] or Sewer [X]

Schedule: E-3
Page 2 of 2
Preparer: Cody Gallarda

Explanation: Provide a schedule of monthly customers billed or served by class.

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January, 2011	1,503	7			1,510
2	February	1,511	7			1,518
3	March	1,507	7			1,514
4	April	1,532	7			1,539
5	May	1,519	7			1,526
6	June	1,530	7			1,537
7	July	1,532	7			1,539
8	August	1,529	7			1,536
9	September	1,532	7			1,539
10	October	1,523	7			1,530
11	November	1,515	7			1,522
12	December	1,522	7			1,529
13	Total	18,255	84	-	-	18,339

Miscellaneous Service Charges

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [X] or Sewer []

Schedule: E-4
Page 1 of 2
Preparer: Cody Gallarda

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 21	\$ 42	\$ 21	\$ 42
2	Normal Reconnection	21	42	21	42
3	Violation Reconnection	21	42	21	42
4	Premises Visit	21	42	21	42

Note: There is no propose increase in miscellaneous service charges.

Miscellaneous Service Charges

Florida Public Service Commission

Pluris Wedgefield, Inc.
 120152-WS
 Test Year Ended: 12/31/2011
 Water [] or Sewer [X]

Schedule: E-4
 Page 2 of 2
 Preparer: Cody Gallarda

Explanation: Provide a schedule of present and proposed miscellaneous service charges. If an increase is proposed (or new charges), provide a schedule of derivation of charges, unless the charges are pursuant to the latest Staff Advisory Bulletin #13.

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 21	\$ 42	\$ 21	\$ 42
2	Normal Reconnection	21	42	21	42
3	Violation Reconnection	21	42	21	42
4	Premises Visit	21	42	21	42

Note: There is no propose increase in miscellaneous service charges.

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water [X] or Sewer []

Schedule: E-5
 Page 1 of 2
 Preparer: Lu Ann Danley

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges (1)	(6) Total
1	\$ 6,408	\$ 781	\$ 4,137	\$ 210	\$ 28,496	\$ 40,032
2	Detail of Other Charges					
					645	
					330	
					7,906	
					299	
					302	
					29,056	
					53	
					8	
					1,525	
					(12,595)	
					968	
3	Total Other Charges				28,496	

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Pluris Wedgefield, Inc.
 120152-WS
 Test Year Ended: 12/31/2011
 Water [] or Sewer [X]

Schedule: E-5
 Page 2 of 2
 Preparer: Lu Ann Danley

Explanation: Provide a schedule of test year miscellaneous charges received by type. Provide an additional schedule for proposed charges, if applicable.

Line No.	(1) Initial Connection	(2) Normal Reconnect	(3) Violation Reconnect	(4) Premises Visit	(5) Other Charges	(6) Total
1	None				\$ -	\$ -
2	Pluris does not segregate miscellaneous charges between					
3	water and sewer.					

Public Fire Hydrants Schedule

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule: E-6
Page 1 of 1
Preparer: Maurice Gallarda

Explanation: Provide a schedule of public fire hydrants (including standpipes, etc.) by size. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	10	US Pipe	1
2	12	Clow	1
3	8	Clow	1
4	14	Waterous	1
5	6	Waterous	1
6	12	American Darling	1
7	8	American Darling	4
8	6	American Darling	14
9	14	Muellar	4
10	12	Muellar	2
11	10	Muellar	10
12	8	Muellar	21
13	6	Muellar	21
14	10	Kennedy	1
15	8	Kennedy	2
16	6	Kennedy	2

Total

87

Private Fire Protection Service

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule: E-7
Page 1 of 1
Preparer: Cody Gallarda

Explanation: Provide a schedule of private fire protection service by size of connection. This schedule is not required for a sewer only rate application.

(1) Line No.	(2) Size	(3) Type	(4) Quantity
1	The Company has no Private Fire Protection customers; therefore, this Schedule is not applicable		

Total

Contracts and Agreements Schedule

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
December 31, 2011**

**Schedule: E-8
Page 1 of 1
Preparer: Maurice Gallarda**

Explanation: Provide a list of all outstanding contracts or agreements having rates or conditions different from those on approved tariffs. Describe with whom, the purpose and the elements of each contract shown.

(1) Line No.	(2) Type	(3) Description
1		The Company has no outstanding contracts or agreements; therefore, this schedule is not applicable.

Tax or Franchise Fee Schedule

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
December 31, 2011**

**Schedule: E-9
Page 1 of 1
Preparer: Lu Ann Danley**

**Explanation: Provide a schedule of state, municipal, city or county franchise taxes or fees paid (or payable).
State the type of agreement (i.e. contract, tax).**

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1	Public Service Tax	Orange County Board of Commissioners	\$ 85,834	Included in monthly billing	Tax

Service Availability Charges Schedule

Florida Public Service Commission

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 Preparer: Cody Gallarda

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580,F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (350 GPD)	\$ 340.00	Note: There is no propose increase in service availability charges.
All others-per Gallon/Day	1.83	
Plant Capacity Charge		
Residential-per ERC (300 GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (300 GPD)		
or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day		
or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	110.00	
3/4"		
1"	170.00	
1-1/4"		
1-1/2"	-	
2"	-	
Over 2"	Actual Cost	
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge	Actual Cost	
Inspection Charge	Actual Cost	
Customer Connection (Tap-in) Charge		
All Sizes	Actual Cost	
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Service Availability Charges Schedule

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [] or Sewer [X]

Schedule: E-10
Page 2 of 2
Preparer: Cody Gallarda

Explanation: Provide a schedule of present and proposed service availability charges. (See Rule 25-20.580,F.A.C.) If no change is proposed, then this schedule is not required.

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (280 GPD)	\$ 2,250.00	Note: There is no propose increase in service availability charges.
All others-per Gallon/Day	7.50	
Plant Capacity Charge		
Residential-per ERC (___ GPD) or per Lot		
All others-per Gallon/Day or per ERC (___ GPD)		
Main Extension Charge		
Residential-per ERC (250 GPD) or-per Lot		
Multifamily-per ERC (___ GPD) or-per Unit		
All others-per Gallon/Day or-per Front Foot		
Plan Review Charge	Actual Cost	
Inspection Charge	Actual Cost	
Customer Connection (Tap-in) Charge		
All Sizes	Actual Cost	
Guaranteed Revenue Charge (Monthly)		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (250 GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (___ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Guaranteed Revenues Received

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [X] or Sewer [X]
Historic [X] or Projected []

Schedule: E-11
Page 1 of 1
Preparer: Cody Gallarda

Explanation: Provide copies of all guaranteed revenue contracts with a schedule of billing and receipts on an annual basis by class.

Line No.	(1) For the Year Ended	(2) Residential	(3) General Service	(4) Other	(5) Total
-----------------	---------------------------------------	----------------------------	------------------------------------	----------------------	----------------------

1 The Company did not receive any guaranteed revenue in the test year; therefore, this schedule is not applicable.

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Cody Gallarda

Explanation: All Class A utilities whose service classes include industrial customers, whose utilization exceeds an average of 350,000 GPD, shall provide a fully allocated class cost of service study showing customer, base (commodity), and extra capacity (demand) components under present and proposed rates. This study shall include rate of return by class and load (demand) research studies used in the cost allocation. The analysis shall be based upon the AWWA Manual No. 1 and shall comply with current AWWA procedures and standard industrial practices for utilities providing water and sewer service.

Line
No.

1 The Company does not serve any industrial customers; therefore, this schedule is not applicable.

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Lu Ann Danley

Explanation: If a projected test year is used, provide a schedule of historical and projected bills and consumption by classification. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable. Include a calculation of each projection factor on a separate schedule, if necessary. List other classes or meter sizes as applicable.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
					Test Year		Project. TY				
Line No.	Class/Meter Size	Historical Year Bills	Proj. Factor	Proj. Test Year Bills	Consumption (000)	Proj. Factor	Consumption (000)	Present Rates	Projected TY Revenue	Proposed Rates	Proj. Rev. Requirement

1 The Utility is not utilizing a projected test year; therefore, this schedule is not applicable.

Billing Analysis Schedules

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011
Water [x] or Sewer [x]**

**Schedule: E-14
Page 1 of 1
Preparer: Cody Gallarda**

Customer Class:

Meter Size: all

Explanation: Provide a billing analysis for each class of service by meter size. For applicants having master metered multiple dwellings, provide number of bills at each level by meter size or number of bills categorized by the number of units. Round consumption to nearest 1,000 gallons & begin at zero. If a rate change occurred during the test year, provide a separate billing analysis which coincides with each period.

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Consumpt. Level	Number of Bills	Cumulative Bills	Gallons Consumed (1)x(2)	Cumulative Gallons	Reversed Bills	Consolidated Factor [(1)x(6)]+(5)	Percentage of Total

The billing analysis is contained in Volume II

Gallons of Water Pumped, Sold and Unaccounted For
In Thousands of Gallons

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule F-1
Page 1 of 1
Preparer: Maurice Gallarda

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DER. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Pumped (000) (2)	(2) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000)	(5) Unaccounted For Water (3) (2)+(3)-(4)-(5)	(6) % Unaccounted For Water
Jan-11	9,215	0	8,257	548	410	4.5 %
Feb-11	8,680	0	6,832	1,054	794	9.2
Mar-11	10,891	0	8,044	692	2,155	19.8
April-11	11,579	0	9,510	622	1,447	12.5
May-11	13,748	0	10,073	670	3,005	21.9
June-11	11,830	0	11,124	729	(23)	-0.2
July-11	10,429	0	10,460	1,138	(1,169)	-11.2
Aug-11	10,156	0	8,827	2,674	(1,345)	-13.2
Sept-11	9,991	0	7,710	778	1,503	15.0
Oct-11	10,151	0	9,751	645	(245)	-2.4
Nov-11	9,779	0	7,807	647	1,325	13.6
Dec-11	10,291	0	7,825	640	1,826	17.7
Total	126,740	-	106,220	10,836	9,684	7.64 %

**Gallons of Wastewater Treated
In Thousands of Gallons**

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-2
Page 1 of 1
Preparer: Maurice Gallarda**

Explanation: Provide a schedule of gallons of wastewater treated by individual plant for each month of the historical test year. Flow data should match the monthly operating reports sent to DER.

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	No. 1	N/A	N/A	N/A		
Jan-11	6,185				6,185	none
Feb-11	5,193				5,193	
Mar-11	5,332				5,332	
April-11	6,141				6,141	
May-11	6,216				6,216	
June-11	5,912				5,912	
July-11	6,550				6,550	
Aug-11	7,345				7,345	
Sept-11	6,451				6,451	
Oct-11	8,116				8,116	
Nov-11	6,515				6,515	
Dec-11	6,142				6,142	
Total	76,098	-	-	-	76,098	-

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule F-3
 Page 1 of 1
 Preparer: Maurice Gallarda

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

<u>Finished Water Pumped</u>	<u>DATE</u>	<u>GPD (000's)</u>
1. Plant Capacity	<u>12/2011</u>	<u>1,152</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Maximum Day	<u>5/2/2011</u>	<u>567</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day. (There is no record of any unusual occurrences)		
Maximum Day without unusual occurrences	<u>5/2/2011</u>	<u>567</u>
3. Five-Day Max Month	(1) <u>5/1/2011</u>	<u>537</u>
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days. (There is no record of any unusual occurrences)	(2) <u>5/2/2011</u>	<u>567</u>
	(3) <u>5/12/2011</u>	<u>532</u>
	(4) <u>5/22/2011</u>	<u>533</u>
	(5) <u>5/23/2011</u>	<u>556</u>
	AVERAGE	
4. Five-Day Max Year	(1) <u>5/1/2011</u>	<u>537</u>
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days. (There is no record of any unusual occurrences)	(2) <u>5/2/2011</u>	<u>567</u>
	(3) <u>5/12/2011</u>	<u>532</u>
	(4) <u>5/22/2011</u>	<u>533</u>
	(5) <u>5/23/2011</u>	<u>556</u>
	AVERAGE	
5. Average Daily Flow		
Max Month	<u>5/2011</u>	<u>567</u>
Annual		<u>347</u>
6. Required Fire Flow (500 gpm for 2 hours)		60,000

Wastewater Treatment Plant Data

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-4
Page 1 of 1
Preparer: Maurice Gallarda**

Explanation: Provide the following information for each wastewater treatment plant. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Regulation.

	<u>MONTH</u>	<u>GPD (000's)</u>
1. Plant Capacity	<u>12/2011</u>	<u>330</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>8/2011</u>	<u>237</u>
3. Average 3 Month Max Flow	<u>10/2011</u>	<u>238</u>
4. Average Annual Daily Flow	<u>12/2011</u>	<u>208</u>

An average of the daily flows during the peak usage month during the test year. Explain, on a separate page, if this peak-month was influenced by abnormal infiltration due to rainfall periods.

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule F-5
Page 1 of 2
Preparer: Maurice Gallarda

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

<u>Line No.</u>		
1	<u>Source of Supply and Water Treatment & Pumping Plant</u>	
2	Used and useful calculations are based on Rule 25-30.4325	
3	E = Firm Reliable Capacity (Sch. F-5, page 2)	384,000 gpd
4	<u>Demand</u>	
5	A = Maximum Day Demand (Sch. F-3)	567,000 gpd
6	B = Property needed to serve five years after TY (Sch. F-8)	11,561 gpd
7	C = Fire flow demand (Sch. F-3)	60,000 gpd
8	D = Excess Unaccounted for water	9,684 gpd
9	Percent Used & Useful = (A + B + C - D)/E x 100%, =	100.0%

10 **Water Storage (Sch. F5, page 2)**

11 Used and useful calculations are based on Rule 25-30.4325, F.A.C.

12 Usable storage capacity of 350,000 is less than the peak day demand,
13 the storage capacity used and useful is considered to be

100.0%

14 **Water Distribution System**

15 Capacity is 1,911 ERCs. Average Test Year Connections is 1,594. Annual customer growth rate
16 estimated at 6.5 ERCs. Statutory growth period of 5 years allows for 32 ERCs.

17 **Used and Useful = [(1,594 + 33)/1,911] x 100% = 85.1%**

Recap Schedules: A-5,A-9,B-13

**Used and Useful Calculations
Water Treatment Plant**

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-5
Page 2 of 2
Preparer: Maurice Gallarda**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

<u>Line No.</u>		<u>Well #2</u>	<u>Well #3</u>	<u>Total</u>
1	<u>Firm Reliable Capacity</u>			
2	<u>Source of Supply and Water Treatment Plant</u>			
3	Pumping Capability (PC) - Gallons per Minute (gpm)	400	600	1,000
4	Firm Reliable Capacity - GPD			
5	(PC at 16 hours and largest well removed)	<u>384,000</u>	removed	<u>384,000</u>
6	<u>Storage</u>			
7	The Water Treatment Plant contains one (1) ground storage tank with a			
8	cascade aerator on top. The ground storage tank is separated into an inner and outer tank.			
9	The inner tank has a capacity of 71,000 gallons and the outer tank has a capacity of			
10	279,000 gallons. Total storage capacity 350,000.			
11	The cascade aerator located on top of the ground storage tank has a capacity of 2,000			
12	gpm, which exceeds the combined pumping capacity of the raw water sources. However,			
13	the MIEX units should effectively remove the hydrogen sulfide from the water, thus			
14	making the cascade aerator unnecessary.			

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule F-5 (a)
Page 1 of 1
Preparer: Maurice Gallarda

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).

Line
No.

1 Not Applicable

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-6
Page 1 of 2
Preparer: Maurice Gallarda**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected

<u>Line No.</u>		
1	Wastewater Treatment Plant	
2	An existing 0.40 MGD (AADF) design capacity (limited to 0.330MGD permitted capacity) contact	
3	stabilization activated sludge domestic wastewater treatment plant consisting of flow equalization,	
4	influent screening, contact aeration, re-aeration, secondary clarification, chemical feed facilities,	
5	two multi-media filters, one Aqua-Disk membrane filter, followed by twin chlorine contact tanks,	
6	a flow measuring tank, chlorine residual and turbidity analyzer and recorders, motorized diversion	
7	valves and aerobic digestion of residuals.	
8	Also, a 2.15 million gallon reject storage/percolation pond with pump-back provisions to return	
9	reject water to the plant headworks for additional treatment and a 7.18 million gallon lined	
10	wet weather storage pond.	
11	Based on test year flows	
12	<u>D = Permitted Capacity, AADF (Sch. F-4)</u>	330,000 gpd
13	Demand	
14	A = AADF (Sch. F-4)	238,000 gpd
15	B = Property needed to serve 5 years after test year (Sch. F-8)	0 gpd
16	Calculated used and useful	72.1%
17	Regardless of the above calculation the reuse portion of the wastewater treatment plant	
18	providing irrigation water to the local golf course and is therefore considered 100% used and useful.	

Recap Schedules: A-6,A-10,B-14

**Used and Useful Calculations
Wastewater Treatment Plant**

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-6
Page 2 of 2
Preparer: Maurice Gallarda**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected

**Line
No.**

1 Not Applicable

**Used and Useful Calculations (Interim Rates)
Wastewater Treatment Plant**

Florida Public Service Commission

**Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011**

**Schedule F-6(a)
Page 1 of 1
Preparer: Maurice Gallarda**

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the wastewater treatment plant(s) for the historical test year and the projected

**Line
No.**

1 Not Applicable

Used and Useful Calculations
Water Distribution and Wastewater Collection Systems

Florida Public Service Commission

Pluris Wedgefield, Inc.
Docket No.: 120152-WS
Test Year Ended: 12/31/2011

Schedule F-7
Page 1 of 1
Preparer: Maurice Gallarda

Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water distribution and wastewater collection systems for the historical and the projected test year (if applicable). The capacity should be in terms of ability to serve a designated number of connections. It should then be related to actual connected density for historical year calculations. Explain all assumptions for projected calculations. If the distribution and collection systems are entirely contributed or built-out, this schedule is not required.

<u>Line</u>	<u>No.</u>			
1		<u>Water Distribution and Wastewater Collection Systems</u>		
2		D = ERCs for Service (per PSC-08-0827-PAA-WS)	<u>1,911</u>	ERCs
3		<u>Demand</u>		
4		A = Average SFRs (Sch. F-9)	<u>1,594</u>	SFR's
5		B = Property needed to serve five years after TY (Sch. F-8)	<u>33</u>	ERC's
6		Percent Used & Useful = $(A + B - C)/D \times 100\%$, =	<u>85.1%</u>	

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule F-8
 Page 1 of 1
 Preparer: Maurice Gallarda

Explanation: If a margin reserve is requested, provide all calculations and analyses used to determine the amount of margin reserve for each portion of used and useful plant.

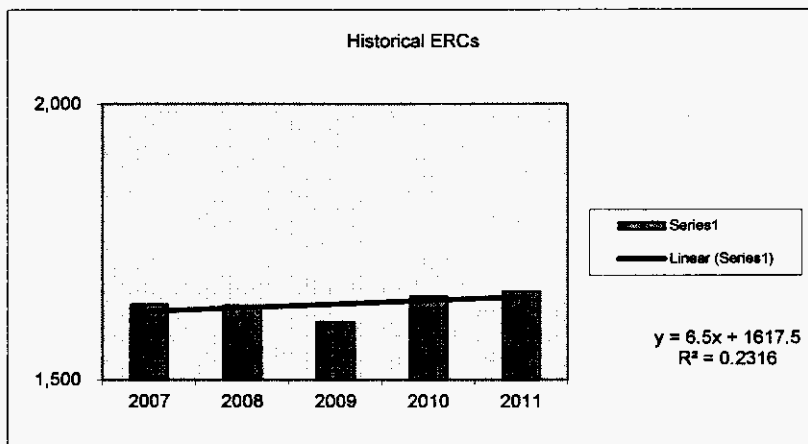
<u>Line No.</u>		
1	<u>Water Source, Pumping, Treatment & Storage</u>	
2	PN = EG x PT x U	
3	where:	
4	EG = Equivalent annual growth in ERCs	6.5 ERCs/yr
5	PT = Post test year period per statute	5 yrs
6	U = Unit of measure utilized in U&U calculations.	356 gpd/ERC, MDD
7	PN = Property needed expressed in U units	<u>11,561 gpd</u>
8	<u>Wastewater Treatment & Disposal</u>	
9		
10	No margin of reserve is requested for the wastewater treatment and disposal.	
11		
12		
13		
14		
15	<u>Water Distribution & Wastewater Collection Systems</u>	
16	PN = EG x PT x U	
17	where:	
18	EG = Equivalent annual growth in ERCs	6.5 ERCs/yr
19	PT = Post test year period per statute	5 yrs
20	U = Unit of measure utilized in U&U calculations.	1 ERC
21	PN = Property needed expressed in U units	<u>33 ERCs</u>

Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule F-9
 Page 1 of 1
 Preparer: Maurice Gallarda

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) SFR Customer ERC's			(5) SFR Gallons Sold	(6) Gallons/ERC (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2007	1,592	1,557	1,575	153,742	98	160,282	1,636	---
2	2008	1,557	1,559	1,558	127,107	82	133,960	1,634	(0.1) %
3	2009	1,559	1,588	1,574	120,037	76	121,867	1,604	(1.8)
4	2010	1,588	1,589	1,589	100,631	63	103,987	1,651	2.9
5	2011	1,589	1,599	1,594	102,615	64	106,222	1,660	0.5
6	Average Growth Through 5-Year Period (Col. 8) \								<u>0.293</u> %
7	Data:	Year		Flow		ERC		% increase	
8		2007		153,742		1,636		N/A	
9		2008		127,107		1,634		(0.1)	
10		2009		120,037		1,604		(1.8)	
11		2010		100,631		1,651		2.9	
12		2011		102,615		1,660		0.5	



Average yearly % increase (by linear regression) = 7.4140%
 2010 (end of year) ERC's = 1650

Average Yearly % Increase (by linear regression) =	0.397	=ROUND((6.5/H29)*100,5)
Projected 2016 (end of year) projected ERCs	1,632	1,599+6.5*5

31 The regression analysis was performed on the average SFR customers, since there was insufficient data available
 32 to perform it on the annual percentage growth in ERCs.

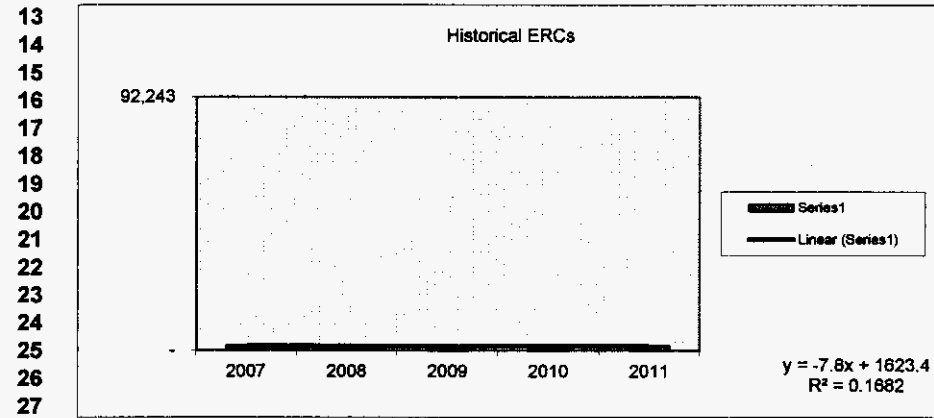
Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Test Year Ended: 12/31/2011

Schedule F-10
 Page 1 of 1
 Preparer: Maurice Gallarda

Explanation: Provide the following information in order to calculate the average growth in ERC's for the last five years, including the test year. If the utility does not have single-family residential (SFR) customers, the largest customer class should be used as a substitute.

Line No.	(1) Year	(2) Total SFR ERC's			(5) SFR Gallons Sold	(6) Gallons/ERC (5)/(4)	(7) Total Gallons Sold	(8) Total ERCs (7)/(6)	(9) Annual % Incr. in ERCs
		Beginning	Ending	Average					
1	2007	1,557	1,557	1,557	153,742	99	160,282	1,619	---
2	2008	1,557	1,559	1,558	127,107	82	133,960	1,634	0.926 %
3	2009	1,559	1,537	1,548	120,037	78	121,867	1,562	(4.406)
4	2010	1,537	1,560	1,549	100,631	66	103,987	1,576	0.896
5	2011	1,560	1,563	1,562	102,615	66	106,222	1,609	<u>2.094</u>
6	Average Growth Through 5-Year Period (Col. 8)								<u>(0.124) %</u>

7 Data:	Year	Flow	ERC	% increase
8	2007	153,742	1,619	N/A
9	2008	127,107	1,634	0.9
10	2009	120,037	1,562	(4.4)
11	2010	100,631	1,576	0.9
12	2011	102,615	1,609	2.1



Average yearly % increase (by linear regression) = 7.4920%

2010 (end of year) ERC's = 0

28 Average Yearly % Increase (by linear regression) = -0.482 = $\text{ROUND}((-7.8/H29)*100,5)$

29 Projected 2016 (end of year) projected ERCs = $1,524$ = $1,563 - 7.8*5$

30 The regression analysis for wastewater shows a decrease in ERCs for the historical period. For purposes of the MFRs the growth has been assumed to mirror the water analysis.

32 Additionally, the gallons sold shown for SFRs are water gallons, not wastewater gallons sold. Wastewater gallons sold to SFRs are capped and to use them and then convert to total ERCs distorts that number.

Schedule G-1
Pluris Wedgefield, Inc.
Statement of Corporate Allocation by Utility
For the Test Year Ended 12/31/11

Pluris Holdings, LLC Indirect Expense and Salary Allocations by Utility

<u>Utility</u>	<u>Indirect Expense Allocation (1)</u>			<u>Salary and Benefits Allocation (2)</u>					
	<u>Total EDU's</u>	<u>Indirect Allocation Percentage</u>	<u>Indirect Allocated Amount</u>	<u>Salary EDU's</u>	<u>Salary Allocation Percentage</u>	<u>Salary Allocated Amount</u>	<u>Direct Salary Allocation</u>	<u>Total Salary Allocation</u>	<u>Total Allocated Costs</u>
Pluris Eastlake, Inc.	1,890	11.43%	\$ 74,656	1,890	17.25%	\$ 36,111		\$ 36,111	\$ 110,767
Pluris PCU, Inc.	3,119	18.86%	123,186	3,119	28.48%	59,619		59,619	182,805
Pluris, LLC	2,635	15.93%	104,048	2,635	24.06%	50,366		50,366	154,415
Pluris Southgate, Inc.	5,585	33.77%	220,572	-		-	\$ 167,007	167,007	387,579
Pluris Wedgefield, Inc.	<u>3,309</u>	<u>20.01%</u>	<u>130,697</u>	<u>3,309</u>	<u>30.21%</u>	<u>63,241</u>	<u>-</u>	<u>63,241</u>	<u>193,938</u>
Totals	<u>16,538</u>	<u>100.00%</u>	<u>\$ 653,160</u>	<u>10,953</u>	<u>100.00%</u>	<u>\$ 209,337</u>	<u>\$ 167,007</u>	<u>\$ 376,344</u>	<u>\$ 1,029,504</u>

Notes: (1) The allocation methodology for indirect costs is based on the total EDU's of each managed utility. These EDU's include both water and wastewater customers and are detailed on Schedules G-3, G-4, G-5, G-6 and G-7.

(2) Salaries and benefits are allocated on the EDU's of each managed utility (as referenced above) except for the Southgate system. For the Southgate system, a direct allocation of corporate salaries and benefits is required by the County regulators.

SCHEDULE G-2
PLURIS WEDGEFIELD, INC.
STATEMENT OF WEDGEFIELD ALLOCATIONS BY ACCOUNT
FOR THE TEST YEAR ENDED 12/31/11

	Jan - Dec 11	Jan - Dec 11
Ordinary Income/Expense	Holdings (Parent)	Wedgefield Allocation
Expense		
6000 · Accounting/Tax Fees	24,535	4,909
6010 · Legal Fees	4,243	849
6020 · Consulting Fees	(3,033)	(607)
6040 · Automobile Expense	47,305	9,488
6050 · Depreciation Expense	3,109	622
6055 · Amortization Expense	6,281	1,257
6060 · Insurance	8,442	1,689
6070 · Licenses and Permits	400	80
6080 · Travel	98,238	19,857
6090 · Meals and Entertainment	10,356	2,072
6110 · Dues and Subscriptions	17,187	3,439
6120 · Office Supplies	21,779	4,358
6130 · Postage and Delivery	120,529	24,118
6140 · Computer Supplies	6,081	1,213
6150 · Telephone Expense	58,283	11,658
6160 · Bank Service Charges	290	58
6165 · Penalties & Fees	60	12
6200 · Regulatory Filings and Fees	202	40
6260 · Printing and Reproduction	1,374	275
6265 · Marketing Expense	788	158
7000 · Rent	51,844	10,374
7005 · Education and Seminars	3,959	792
7010 · Utilities	1,049	210
7020 · Repairs and Maintenance	2,120	424
7022 · Repairs & Maint-Banyon Support	965	193
7050 · Relocation costs	43,047	8,614
Total Expense	529,391	105,931
6030 · Payroll Expenses	3,314	
6031 · Wages	326,813	
6034 · Payroll Tax Expense	20,287	
6035 · Employee Benefits	25,950	
Less Southgate Inc. Direct Labor	(187,007)	
Total Payroll Expense	209,337	63,241
Other Income		
8000 · Other Income	(2,386)	(477)
Total Other Income	(2,386)	(477)
9010 · Interest Expense	121,287	24,266
9020 · Income Taxes	116	23
Total Other Expense	121,383	24,289
Net Other Income	(123,769)	(24,766)
Add Back Southgate Direct Labor	187,007	-
Net Income	1,029,504	193,938
Total Test Year Allocation to Pluris Wedgefield, Inc. \$		193,938

SCHEDULE G-3
PLURIS WEDGEFIELD, INC.
CALCULATION OF EQUIVALENT DWELLING UNITS - PLURIS EASTLAKE, INC.
FOR THE TEST YEAR ENDED 12/31/11

METER SIZE	TYPE OF METER	EQUIVALENT FACTOR (a)	NUMBER OF WATER METERS (b)	NUMBER OF WATER EDUs (a x b)	NUMBER OF SEWER CONNECTIONS (c)	TOTAL NUMBER OF SEWER EDUs (a x c)	TOTAL NUMBER OF EDUs
All Residential							
5/8"	Turbine	1	870	870	844	825	1,695
3/4"	Turbine	1.5					
1"	Turbine	2.5					
1 1/2"	Turbine	5					
Commercial							
5/8"	Turbine	1	26	26	26	26	52
3/4"	Turbine	1.5				0	
1"	Turbine	2.5	13	33	13	33	65
1 1/2"	Displacement or Turbine	5	3	15	3	15	30
2"	Displacement, Compound or Turbine	8	3	24	3	24	48
3"	Displacement	15					
3"	Compound	16					
3"	Turbine	17.5					
4"	Displacement or Compound	25					
4"	Turbine	30					
6"	Displacement or Compound	50					
6"	Turbine	62.5					
8"	Compound	80					
8"	Turbine	90					
10"	Compound	115					
10"	Turbine	145					
12"	Turbine	215					
			915	968	889	923	1,890

SCHEDULE G-4
PLURIS WEDGEFIELD, INC.
CALCULATION OF EQUIVALENT DWELLING UNITS - PLURIS PCU, INC.
FOR THE TEST YEAR ENDED 12/31/11

METER SIZE	TYPE OF METER	EQUIVALENT FACTOR (a)	NUMBER OF WATER METERS (b)	TOTAL NUMBER OF WATER EDUs (a x b)	NUMBER OF SEWER CONNECTIONS (c)	TOTAL NUMBER OF SEWER EDUs (a x c)	TOTAL NUMBER OF EDUs
All Residential							
5/8"	Turbine	1	1,329	1,329	1,329	1,329	2,658
3/4"	Turbine	1.5					
1"	Turbine	2.5					
1 1/2"	Turbine	5					
Commercial							
5/8"	Turbine	1	29	29	29	29	58
3/4"	Turbine	1.5	6	9	6	9	18
1"	Turbine	2.5	21	53	21	53	105
1 1/2"	Displacement or Turbine	5	13	65	13	65	130
2"	Displacement, Compound or Turbine	8	5	40	5	40	80
3"	Displacement	15					
3"	Compound	16					
3"	Turbine	17.5	2	35	2	35	70
4"	Displacement or Compound	25					
4"	Turbine	30					
6"	Displacement or Compound	50					
6"	Turbine	62.5					
8"	Compound	80					
8"	Turbine	90					
10"	Compound	115					
10"	Turbine	145					
12"	Turbine	215					
			1,405	1,580	1,405	1,560	3,119

**SCHEDULE G-5
 PLURIS WEDGEFIELD, INC.
 CALCULATION OF EQUIVALENT DWELLING UNITS - PLURIS, LLC
 FOR THE TEST YEAR ENDED 12/31/11**

METER SIZE	TYPE OF METER	EQUIVALENT FACTOR (a)	NUMBER OF METERS (b)	TOTAL NUMBER OF SEWER EDUs (a x b)	TOTAL NUMBER OF EDUs
<u>All Residential</u>					
5/8"	Turbine	1	2,189	2,189	2,189
<u>Commercial</u>					0
5/8"	Displacement	1	14	14	14
3/4"	Displacement	1.5	95	143	143
1"	Displacement	2.5	10	25	25
1 1/2"	Displacement or Turbine	5	4	20	20
2"	Displacement, Compound or Turbine	8	23	184	184
3"	Displacement	15	4	60	60
3"	Compound	16			
3"	Turbine	17.5			
4"	Displacement or Compound	25			
4"	Turbine	30			
6"	Displacement or Compound	50			
6"	Turbine	62.5			
8"	Compound	80			
8"	Turbine	90			
10"	Compound	115			
10"	Turbine	145			
12"	Turbine	215			
			2,339	2,635	2,635

SCHEDULE G-6
PLURIS WEDGEFIELD, INC.
CALCULATION OF EQUIVALENT DWELLING UNITS - PLURIS SOUTHGATE, INC.
FOR THE TEST YEAR ENDED 12/31/11

METER SIZE	TYPE OF METER	EQUIVALENT FACTOR (a)	NUMBER OF METERS (b)	TOTAL NUMBER OF WATER EDUs (a x b)	TOTAL NUMBER OF EDUs
All Residential					
5/8"	Turbine	1	4,122	4,122	4,122
3/4"	Turbine	1.5			
1"	Turbine	2.5	51	128	128
1.5"	Turbine	5	1	5	5
Commercial					
5/8"	Turbine	1	193	193	193
3/4"	Turbine	1.5			
1"	Turbine	2.5	41	103	103
1 1/2"	Displacement or Turbine	5	81	405	405
2"	Displacement, Compound or Turbine	8	29	232	232
3"	Displacement	15			
3"	Compound	16			
3"	Turbine	17.5	2	35	35
4"	Displacement or Compound	25			
4"	Turbine	30	10	300	300
6"	Displacement or Compound	50			
6"	Turbine	62.5	1	63	63
8"	Compound	80			
8"	Turbine	90			
10"	Compound	115			
10"	Turbine	145			
12"	Turbine	215			
			4,531	5,585	5,585

**SCHEDULE G-7
 PLURIS WEDGEFIELD, INC.
 CALCULATION OF EQUIVALENT DWELLING UNITS - PLURIS WEDGEFIELD, INC.
 FOR THE TEST YEAR ENDED 12/31/11**

METER SIZE	TYPE OF METER	EQUIVALENT FACTOR (a)	NUMBER OF WATER METERS (b)	TOTAL NUMBER OF WATER EDUs (a x b)	NUMBER OF SEWER CONNECTIONS (c)	TOTAL NUMBER OF SEWER EDUs (a x c)	TOTAL NUMBER OF EDUs
<u>All Residential</u>							
5/8"	Turbine	1	1568	1,568	1,567	1,567	3,135
3/4"	Turbine	1.5					
1"	Turbine	2.5	1	3			3
1 1/2"	Turbine	5					
<u>Commercial</u>							
5/8"	Turbine	1	22	22	22	22	44
3/4"	Turbine	1.5					
1"	Turbine	2.5	5	13	5	13	25
1 1/2"	Displacement or Turbine	5					
2"	Displacement, Compound or Turbine	8	2	16	2	16	32
3"	Displacement	15					
3"	Compound	16					
3"	Turbine	17.5	2	35	2	35	70
4"	Displacement or Compound	25					
4"	Turbine	30					
6"	Displacement or Compound	50					
6"	Turbine	62.5					
8"	Compound	80					
8"	Turbine	90					
10"	Compound	115					
10"	Turbine	145					
12"	Turbine	215					
			1,600	1,656	1,598	1,653	3,309