

Eric Fryson

From: Dana Rudolf [drudolf@sfflaw.com]
Sent: Monday, September 10, 2012 4:59 PM
To: Filings@psc.state.fl.us
Cc: Martin Friedman; mgallarda@plurisusa.com; Bart Fletcher
Subject: Docket No. 120152-WS; Pluris Wedgefield, Inc. 2012 General Rate Increase Application
Attachments: PSC Clerk 06 (Deficiency Responses).pdf

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- b) Docket No. 120152-WS
Pluris Wedgefield, Inc. 2012 General Rate Increase Application
- c) Pluris Wedgefield, Inc.
- d) 88 pages
- e) Response to Staff's Deficiency letter.

DOCUMENT NUMBER-DATE

06100 SEP 11 09

FPSC-COMMISSION CLERK

9/11/2012



September 10, 2012

VIA E-FILING

Ann Cole, Commission Clerk
Office of Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399

RE: Docket No.: 120152-WS; Pluris Wedgefield, Inc.
2012 General Rate Increase Application
Our File No. 43085.15

Dear Ms. Cole:

The following is in response to Staff's Deficiency Letter dated August 17, 2012, filed in the above-referenced docket.

1. Rule 25-30.110(2), Florida Administrative Code (F.A.C.) requires that the MFRs shall be consistent and reconcilable with the Utility's annual report. The following account balances for December 2011 listed in the MFRs do not tie to the year end balances in the Utility's 2011 Annual Report.
 - a) MFR Schedule A-4, Schedule of Water and Wastewater Plant in Service, page 2 of 2, column (2), lines 16, 17, 21, 22, 24, 25, 28, and 29 do not tie to their respective Annual Report Schedule W-4(a).
 - b) MFR Schedule A-5, Schedule of Water Plant in Service by Primary, page 1 of 2 and 2 of 2, column (2), lines 7, 10, 14, 19, 24, 25, 27, 34, 35, 37, 38, 40, and 42 do not tie to Annual Report Schedule W-4(a).
 - c) MFR Schedule A-6, Schedule of Wastewater Plant in Service by Primary Account, page 1 of 2 and 2 of 2, column (2), lines 7, 9, 18, 20, 26, 27, 49, 50, 52, 53, and 55 do not tie to Annual Report Schedule S-4(a).
 - d) MFR Schedule A-8, Schedule of Water and Wastewater Accumulated Depreciation, page 2 of 2, column (3), line 14 does not tie to Annual Report Schedule S-4(a).

DOCUMENT NUMBER-DATE

06100 SEP 11 2

FPSC-COMMISSION CLERK

- e) MFR Schedule A-9, Schedule of Water Accumulated Depreciation by Primary Account, page 1 of 2 and 2 of 2, column (2), lines 2, 9, 12, 13, 17, 21, 22, 23, 24, 25, 26, 31, 33, 34, 36, and account 304 – structures and improvements (lines 6, 16, 20, and 29), do not tie to Annual Report Schedule W-6(b).
- f) MFR Schedule A-10, Schedule of Wastewater Accumulated Depreciation By Primary Account, page 1 of 2 and 2 of 2, column (2), lines 2, 6, 7, 8, 9, 11, 12, 16, 18, 21, 23, 25, 26, 29, 33, 37, 39, 40, 41, 42, 45, 46, 48, 49, 51, and account 354 – structures and improvements (lines 6, 16, 21, 29, 37, 44) do not tie to Annual Report Schedule S-6(b).
- g) MFR Schedule A-12, Schedule of Contributions in Aid of Construction By Classification Beginning and End of Year Average – Water and Wastewater, page 1 of 2, column (2), line 2 does not tie to Annual Report Schedule W-6.
- h) MFR Schedule A-14, Schedule of Accumulated Amortization of CIAC By Classification Beginning and End of Year Average – Water and Wastewater, pages 1 of 2 and 2 of 2, columns (2) and (4), lines 2, 5, 11, 13, and 22 do not tie to Annual Report Schedules W-8(a) and S-8(a).
- i) MFR Schedule A-18, Comparative Balance Sheet – Assets, page 1 of 1, column (2) lines 18 and 19 do not tie to Annual Report Schedule F-1(a). Staff notes it appears the Utility is listing the 2010 balance for account 132 – special deposits, instead of account 174 – miscellaneous current & accrued assets.
- j) MFR Schedule A-18, Comparative Balance Sheet – Assets, page 1 of 1, column (3) lines 13, 14 and 18 do not tie to Annual Report Schedule F-1(a).
- k) MFR Schedule A-19, Comparative Balance Sheet – Equity Capital & Liabilities, page 1 of 1, column (2), lines 9, 11, 12, 14, 19, 20, 28, and 29 do not tie to Annual Report Schedule F-17.
- l) MFR Schedule A-19, Comparative Balance Sheet – Equity Capital & Liabilities, page 1 of 1, the Utility is missing account 237 – accrued interest, as reported on its Annual Report Schedule F-2.

- m) MFR Schedule A-19, Comparative Balance Sheet – Equity Capital & Liabilities, page 1 of 1, column (3), lines 9 and 11 do not tie to Annual Report Schedule F-2.
- n) MFR Schedule B-5, Detail of Operation & Maintenance Expense By Month – Water, page 1 of 2 and 2 of 2, column (14), lines 12, 13, 14, 25, and 27 do not tie to Annual Report Schedule W-10(a).
- o) MFR Schedule B-6, Detail of Operation & Maintenance Expense By Month – Wastewater, page 1 of 2 and 2 of 2, column (14), lines 14, 15, and 28 do not tie to Annual Report Schedule W-10(a).

Response: (a-o): These items in the MFR's did not tie out to the 2010 Annual Report because the 2010 Annual Report did not reflect the 2010 audit adjustments. The 2010 Annual Report has been revised to reflect 2010 audit adjustments and the MFR's now tie out to the 2010 Annual Report.

- p) MFR Schedule B-7, Operation & Maintenance Expense Comparison – Water, page 1 of 1, column (2), lines 1, 2, 3, 6, 7, 9, 11, 12, 14, 15, 18, 22, 23, 26, and 27 do not tie to Annual Report Schedule W-10(a). Staff also notes line 8 is missing from the schedule resulting in incorrect numbering of line items.

Response: Column 2 was incorrectly labeled. It should read "Prior TY 6/30/07". The test year in the last rate proceeding was 6/30/2007. The instructions on the schedule say to use the O&M expense from the prior test year as a comparison. The staff should note since it was a year end of 6/30/2007 it will not tie out to the Annual Report with a year end of 12/31/07.

- q) MFR Schedule B-7, Operation & Maintenance Expense Comparison – Water, page 1 of 1, column (3), lines 13, 14, 15, 26, and 28 do not tie to Annual Report Schedule W-10(a).

Response: Column three of Schedule B-7 now agrees to the 2011 revised Annual Report.

- r) MFR Schedule B-13, Net Depreciation Expense – Water, page 1 of 2 and 2 of 2, column (2), lines 10, 13, 14, 19, 25, 26, 27, 28, 29, 35, 37, 42, 43, 45, and account 304 – structures and improvements (lines 7, 18, 23, and 33), do not tie to Annual Report Schedule W-6(b). Staff

notes it appears the Utility is listing the accruals values for some of the above listed accounts instead of the balance at the end of the year.

- s) MFR Schedule B-14, Net Depreciation Expense – Wastewater, page 1 of 2 and 2 of 2, column (2), lines 2, 8, 9, 10, 12, 13, 20, 28, 31, 33, 34, 35, 42, 48, account 354 – structures and improvements (lines 7, 18, 24, and 38), and account 389 – other plant & misc. equipment (lines 4, 15, 21, and 29) do not tie to Annual Report Schedule W-6(b). Staff notes it appears the Utility is listing the accruals values for some of the above listed accounts instead of the balance at the end of the year.

Response: (r-s): The staff should note that the instructions for Schedule B-13 and B-14 ask for the detail of depreciation expense and not the balance of Accumulated Depreciation. As originally provided Schedule B-13 and B-14 correctly shows depreciation expense and ties out to the 2011 Annual Report. The detail on the balance of accumulated depreciation is reported on Schedules A-9 and A-10.

- t) MFR Schedule E-2, Revenue Schedule at Test Year Rates – Proof of Revenue, page 1 of 2, column (3) total gallons (lines 6, 11, and 24) do not tie to Annual Report Schedule W-11.

Response: The staff should note the instructions for Schedule E-2 ask for a calculation of revenues using the gallons sold from the billing analysis on Schedule E-14. Since the instructions for the billing analysis rounds gallons sold on each customer bill to the nearest 1,000 gallons it will not tie out exactly to page W-11 of the Annual Report. The Annual Report shows actual gallons sold and is not rounded to the nearest 1,000 gallons. The difference of 75 gallons (000) is immaterial.

2. Rule 25-30.436(1)(d), F.A.C. requires that the application for a rate increase should include the address within the service area where the application is available for customer inspection during the time the rate application is pending. Although the Utility provided a general statement concerning the location of the application, it did not include an address.

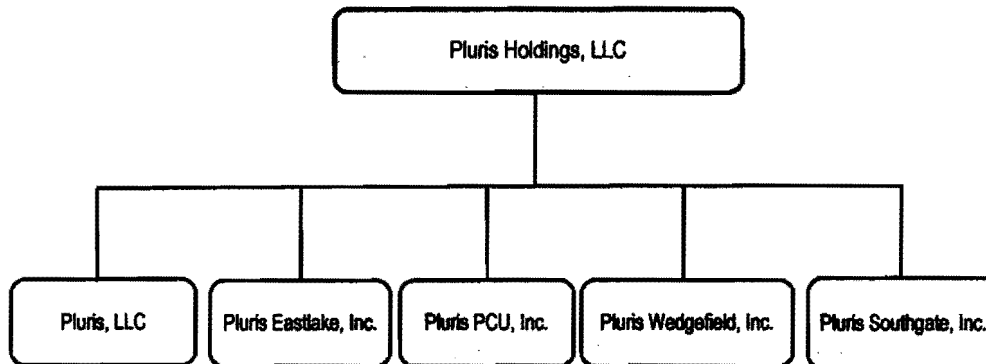
Response: In the past the MFRs have been placed at the Wedgefield County Club pro shop, 20550 Maxim Parkway, Orlando, FL 32833, and the Utility will seek to so in the instant case. Failing that, the MFRs will be placed at the Orange County Library, 12000 East Colonial Dr., Orlando 32826.

3. Rule 25-30.436(4)(h), F.A.C. requires that any system that has costs allocated or charged to it from a parent, affiliate or related party, in addition to those

costs reported on Schedule B-12 of Commission Form PSC/ECR 19-W for a Class A utility, or PSC/ECR 20-W for a Class B utility, (incorporated by reference in Rule 25-30.437, F.A.C.) shall file three copies of additional schedules that show the following information:

- a) Pursuant to Rule 25-30.436(4)(h)(6), F.A.C., the Utility is missing the required organizational chart of the relationship between the utility and its parent and affiliated companies and the relationship of any related parties. Staff notes that such an organization chart does exist as included in the company's 2011 Annual Report on Schedule E-3.

Response: An organizational chart is as follows:



- b) Pursuant to Rule 25-30.436(4)(h)(7), F.A.C., the Utility is missing the required copy of any contracts or agreements between the utility and its parent or affiliated companies for services rendered between or among them.

Response: There are no written agreements.

4. Rule 25-30.437, F.A.C. requires that each Class A utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19-W (11/93), titled "Class A Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." The following MFR schedules, as filed, do not comply with Rule 25-30.437, F.A.C.

- a) The instructions for MFR Schedule B-7, Operation & Maintenance Expense Comparison – Water, require an explanation for differences which are not attributable to the change in customer growth and the CPI-U. The Utility failed to provide an explanation for Contractual

Services – Legal, Contractual Services – Testing, and Insurance – General Liability.

- b) The instructions for MFR Schedule B-8, Operation & Maintenance Expense Comparison – Wastewater, require an explanation for differences which are not attributable to the change in customer growth and the CPI-U. The Utility failed to provide an explanation for Sludge Removal Expense, Contractual Services – Engineering, Contractual Services – Legal, Contractual Services – Testing, Insurance – General Liability, and Bad Debt Expense.

Response: (a-b): An explanation has been provided for the requested items on Schedule B-7 and B-8.

- c) The instructions for MFR Schedules B-7 and B-8 (Operation and Maintenance Expense Comparison), require the Utility to utilize the Consumer Price Index All Urban Consumers Table (CPI – U) percentages published by the U.S. Department of Labor. The CPI-U amounts found on MFR Schedules B-7 and B-8 are incorrect. Please revise Schedules B-7 and B-8 to reflect 210.228 and 225.672 for December 2008 and December 2012, respectively.

- (i) In addition, the Utility is required to provide an explanation of all differences in excess of the benchmark factor for customer growth and inflation. When revising MFR Schedules B-7 and B-8, please provide an explanation for expenses in excess of the revised benchmark factor.

Response: The CPI-U annual average was originally used and not the CPI-U for December. As requested by the PSC, the CPI-U percentages have been change to the month of December 2011.

- d) The instructions for MFR Schedule D-1 and D-1(a), Schedule of Requested Cost of Capital (Final and Interim), require a calculation of the requested cost of capital utilizing a beginning and end of year average. In column (1), the Utility recorded incorrect averages for long-term debt, customer deposits, and common equity on both schedules.

Response: Schedule D-1 and D-2 has been adjusted to reflect the changes with the revised 2010 and 2011 Annual Report.

- e) The instructions for MFR Schedule D-2 and D-2(a), Reconciliation of Capital Structure to Requested Rate Base, require a calculation of the requested cost of capital utilizing a beginning and end of year average. In column (2), the Utility recorded incorrect averages for long-term debt, customer deposits, and common equity on both schedules.

Response: D-2 and D-2(a) have been adjusted to reflect the changes with the revised 2010 and 2011 Annual Report.

- f) The instructions for MFR Schedule D-5, Cost of Long – Term Debt – Water, require an additional schedule which reflects the same information on the parent level if the utility is a subsidiary. The Utility failed to provide the required additional information.

Response: Additional Schedule H-1 has been provide to reflect the cost of long-term debt of the parent company.

- g) The instructions for MFR Schedule D-6, Cost of Variable Rate Long – Term Debt – Wastewater, require an additional schedule which reflects the same information on the parent level if the utility is a subsidiary. The Utility failed to either provide the required additional information or failed to state the absence of variable rate long-term debt on the parent level.

Response: A statement has been added to Schedule D-6 stating that the parent company does not have any variable rate long-term debt therefore an additional schedule is not applicable.

- h) The instructions for MFR Schedule E-1, Rate Schedule, require a schedule of present and proposed rates. The general service gallonage charge for present rates on schedule E-1, page 2 of 2, column (2) line 21 does not match the general service consumption charge contained in the utility's currently approved tariff.

Response: The wastewater general service gallonage charge has been adjusted as well as any other schedules effected by the change.

- i) The instructions for MFR Schedule E-2, Revenue Schedule at Proposed Rates, require a calculation of revenues at present and proposed rates. The general service rate on schedule E-2(a), page 2 of 2, column (4)

lines 12, 14, and 16 do not match the general service consumption charge contained in the utility's currently approved tariff.

Response: The general service rate on schedule E-2(a), page 2 of 2, column (4) lines 12, 14, and 16 will not match the current approved rates because they reflect proposed rates.

- j) The instructions for MFR Schedule E-5, Miscellaneous Service Charge Revenues, require a schedule of test year miscellaneous charges received by type. The Utility only provided a statement that it does not distinguish between water and wastewater miscellaneous charges.

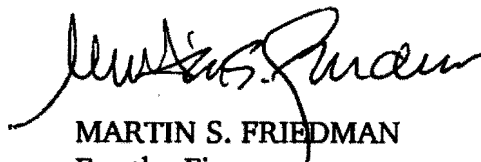
Response: All miscellaneous services charges are recorded to water. A breakdown of miscellaneous charges by type has been provided on Schedule E-5 page 1 of 2.

- k) The instructions of MFR Schedule F-1, Gallons of Water Pumped, Sold and Unaccounted For in Thousands of Gallons, require the gallons pumped should match the supporting documentation. The gallons sold information on schedule F-1 does not match the gallons sold figures on the corresponding schedules E-2 and E-14.

Response: A note has been added to schedule F-1. Gallons sold on schedule F-1 will not agree to gallons sold from the billing analysis on schedule E-14 and E-2 due to the rounding of gallons sold to the nearest 1,000 gallons as required by the billing analysis instructions on schedule E-14. The difference of 75 gallons (000) is immaterial. Column (3) agrees to the 2011 Annual Report on page W-11.

Please do not hesitate to contact me should the Staff have any questions about these responses.

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/der

cc: Mr. Maurice Gallarda (via e-mail)
Mr. Bart Fletcher (via e-mail)
Ms. Ana VanEsselstine (via e-mail)

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
		Accountants Letter
		<u>RATE BASE</u>
A-1	1	Water Rate Base - Final
A-1(a)	2	Water Rate Base - Interim
A-2	3	Wastewater Rate Base - Final
A-2(a)	4	Wastewater Rate Base - Interim
A-3	5	Adjustments to Rate Base - Final
A-3(a)	6	Adjustments to Rate Base - Interim
A-4	7 - 8	Annual Plant Additions and Balances
A-5	9 - 10	Water Plant in Service by Primary Account
A-6	11 - 12	Wastewater Plant in Service by Primary Account
A-7	13 - 14	Summary of Non-Used & Useful Plant
A-8	15 - 16	Annual Accumulated Depreciation Additions and Balances
A-9	17 - 18	Water Accumulated Depreciation by Primary Account
A-10	19 - 20	Wastewater Accumulated Depreciation by Primary Account
A-11	21 - 22	Annual Additions and Balances to CIAC
A-12	23 - 24	CIAC by Type and Classification
A-13	25 - 26	Annual Additions and Balances of Amortization of CIAC
A-14	27 - 28	Accumulated Amortization of CIAC by Type and Classification
A-15	29	Schedule of AFUDC Rates Used
A-16	30	Annual Additions and Balances of Advances for Construction
A-17	31	Working Capital Allowance Calculation
A-18	32	Balance Sheet - Assets
A-19	33	Balance Sheet - Liabilities & Owners' Equity
		<u>NET OPERATING INCOME</u>
B-1	34	Net Operating Income Statement - Water - Final
B-1(a)	35	Net Operating Income Statement - Water - Interim
B-2	36	Net Operating Income Statement - Wastewater - Final
B-2(a)	37	Net Operating Income Statement - Wastewater - Interim
B-3	38 - 39	Adjustments to Net Operating Income - Final
B-3(a)	40 - 41	Adjustments to Net Operating Income - Interim
B-4	42	Test Year Operating Revenues
B-5	43 - 44	Water O&M Expenses by Month
B-6	45 - 46	Wastewater O&M Expenses by Month
B-7	47	Comparative O&M Expenses - Water
B-8	48	Comparative O&M Expenses - Wastewater
B-9	49	Analysis of Contractual Services
B-10	50	Rate Case Expense Analysis
B-11	51	Analysis of Maintenance Expense
B-12	52	Schedule of Allocated Expenses
B-13	53 - 54	Net Depreciation Expense - Water
B-14	55 - 56	Net Depreciation Expense - Wastewater
B-15	57 - 58	Taxes Other than Income

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

INDEX

<u>SCHEDULE</u>	<u>PAGE(S)</u>	<u>DESCRIPTION OF SCHEDULE</u>
<u>INCOME TAX</u>		
C-1	59	Reconciliation of Total Income Tax Provision - Final
C-1(a)	60	Reconciliation of Total Income Tax Provision - Interim
C-2	61	State and Federal Income Tax Calculation - Current -Final
C-2(a)	62	State and Federal Income Tax Calculation - Current - Interim
C-3	63	Schedule of Interest in Tax Expense Calculation
C-4	64	Book/Tax Differences - Permanent
C-5	65	Deferred Tax Expense - Final
C-5(a)	66	Deferred Tax Expense - Interim
C-6	67 - 69	Accumulated Deferred Income Taxes
C-7	70 - 73	Investment Tax Credits
C-8	74 - 75	Parent(s) Debt Information
C-9	76	Income Tax Returns
C-10	77	Miscellaneous Tax Information
<u>COST OF CAPITAL</u>		
D-1	78	Requested Cost of Capital - Final
D-1(a)	79	Requested Cost of Capital - Interim
D-2	80	Reconciliation of Capital Structure to Rate Base - Final
D-2(a)	81	Reconciliation of Capital Structure to Rate Base - Interim
D-3	82	Preferred Stock Outstanding
D-4	83	Simple Average Cost Short-Term Debt
D-5	84	Long-Term Debt - Beginning & End of Year Average (Final)
D-5(a)	85	Long-Term Debt - Beginning & End of Year Average (Interim)
D-6	86	Variable Rate Long-Term Debt Beginning & End of Year Average
D-7	87	Customer Deposits
<u>RATE SCHEDULES</u>		
E-1	88 - 89	Rate Schedule - Present, Interim, and Final
E-2	90 - 91	Revenues at Test Year Rates
E-2(a)	92 - 93	Revenues at Proposed Rates
E-3	94 - 95	Customer Monthly Billing Schedule
E-4	96 - 97	Miscellaneous Service Charges
E-5	98 - 99	Miscellaneous Service Charge Revenue
E-6	100	Public Fire Hydrants Schedule
E-7	101	Private Fire Protection Service
E-8	102	Contracts and Agreements
E-9	103	Tax or Franchise Fee
E-10	104 - 105	Service Availability Charges
E-11	106	Guaranteed Revenues Received
E-12	107	Class A Utility Cost of Service Study
E-13	108	Projected Test Year Revenue Calculation
E-14	109	Billing Analysis (contained in Volume II)

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

INDEX

SCHEDULE	PAGE(S)	DESCRIPTION OF SCHEDULE
<u>ENGINEERING SCHEDULES</u>		
F-1	110	Gallons of Water Pumped, Sold & Unaccounted For
F-2	111	Gallons of Wastewater Treated
F-3	112	Water Treatment Plant Data
F-4	113	Wastewater Treatment Plant Data
F-5	114 - 115	Used and Useful Calculations - Water (Final)
F-5(a)	116	Used and Useful Calculations - Water (Interim)
F-6	117 - 118	Used and Useful Calculations - Wastewater (Final)
F-6(a)	119	Used and Useful Calculations - Wastewater (Interim)
F-7	120	Used and Useful Calculations - Water Distribution System and Wastewater Collection System
F-8	121	Margin Reserve Calculations - Water and Wastewater
F-9	122	Equivalent Residential Connections - Water
F-10	123	Equivalent Residential Connections - Wastewater
<u>ADDITIONAL SUPPORTING SCHEDULES</u>		
G-1	124	Statement of Corporate Allocation by Utility
G-2	125	Statement of Wedgefield Allocations by Account
G-3	126	Calculation of Equivalent Dwelling Units - Pluris Eastlake, Inc.
G-4	127	Calculation of Equivalent Dwelling Units - Pluris PCU, Inc.
G-5	128	Calculation of Equivalent Dwelling Units - Pluris LLC
G-6	129	Calculation of Equivalent Dwelling Units - Pluris Southgate, Inc.
G-7	130	Calculation of Equivalent Dwelling Units - Pluris Wedgefield, Inc.
H-1	131	Parent Long-Term Debt - Beginning & End of Year Average (Final)
H-1(a)	132	Parent Long-Term Debt - Beginning & End of Year Average (Interim)

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	\$ 7,386,858	\$ 44,665 (A)	\$ 7,431,523	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>72,894</u>	<u>4,152</u> (D)	<u>77,046</u>	A-17
13	Total Rate Base	<u>\$ 4,383,689</u>	<u>\$ (46,019)</u>	<u>\$ 4,337,670</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	\$ 7,386,858		\$ 7,386,858	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	<u>72,894</u>	<u>2,434</u> (B)	<u>75,328</u>	A-17
13	Total Rate Base	<u>\$ 4,383,689</u>	<u>\$ (90,794)</u>	<u>\$ 4,292,895</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	\$ 7,843,120	\$ 11,082 (A)	\$ 7,854,202	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	(4,401,149)	(616) (C)	(4,401,765)	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>74,369</u>	<u>3,820</u> (D)	<u>78,189</u>	A-17
13	Total Rate Base	<u>\$ 1,338,997</u>	<u>\$ (249,741)</u>	<u>\$ 1,089,256</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	\$ 7,843,120		\$ 7,843,120	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	(4,401,149)		(4,401,149)	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>74,369</u>	<u>2,174</u> (B)	<u>76,543</u>	A-17
13	Total Rate Base	<u>\$ 1,338,997</u>	<u>\$ (258,933)</u>	<u>\$ 1,080,064</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	\$ 33,209	\$ 30,556
21	Factor	<u>8</u>	<u>8</u>
22	Total adjustment	<u>\$ 4,152</u>	<u>\$ 3,820</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	\$ 19,468	\$ 17,396
7	Factor	<u>8</u>	<u>8</u>
8	Total adjustment	<u>\$ 2,434</u>	<u>\$ 2,174</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>\$ 4,068,866</u>	<u>\$ 7,311,759</u>
17	2008 Additions	3,522,877	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	22,004	97,263
22	2009 Retirements	-	-
23	2009 Adjustments	-	-
24	12/31/09 Balance	<u>\$ 7,613,747</u>	<u>\$ 8,144,698</u>
25	2010 Additions	144,926	50,687
26	2010 Retirements	-	-
27	2010 Adjustments - plant assets not transferred in sale	<u>(374,532)</u>	<u>(283,215)</u>
28	12/31/10 Balance	<u>\$ 7,384,141</u>	<u>\$ 7,912,170</u>
29	2011 Additions	16,246	54,894
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
32	12/31/11 Balance	<u>\$ 7,400,387</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	287,196	287,196	287,196	34,745	301,941		
11	308.2 Infiltration Galleries & Tunnels	-	-					
12	308.2 Supply Mains	-	-					
13	310.2 Power Generation Equipment	21,090	21,090	21,090		21,090		
14	311.2 Pumping Equipment	200,280	200,280	200,280		200,280		
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	701,538	696,056	9,920	705,976		
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	346.5 Other Tangible Plant	6,090	6,090	6,090		6,090		-
43	TOTAL	\$ 7,384,141	\$ 7,400,367	\$ 7,392,265	\$ 44,665	\$ 7,436,930		\$ 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	701,538	696,056		696,056		
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	\$ 7,400,387	\$ 7,392,265	\$ -	\$ 7,392,265		\$ 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 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-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 Franchisees							
4	359.1 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	1,572,298	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	369.2 Other Plant & Misc. Equipment						14.90%	-
16	SYSTEM PUMPING PLANT							
17	363.3 Land & Land Rights							
18	364.3 Structures & Improvements	3,977,102	3,980,807	3,978,955		3,978,955		
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	363.4 Land & Land Rights							
24	364.4 Structures & Improvements						27.90%	-
25	365.4 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	363.5 Land & Land Rights							
32	364.5 Structures & Improvements							
33	365.5 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	363.6 Land & Land Rights							
40	364.6 Structures & Improvements							
41	365.6 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	376.6 Reuse Trans. & Dist. System	289,631	289,631	289,631		289,631		
45	389.6 Other Plant & Misc. Equipment							
46	GENERAL PLANT							
47	363.7 Land & Land Rights							
48	364.7 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	396.7 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	-	1,575	788		788		-
58	TOTAL	\$ 7,912,170	\$ 7,967,064	\$ 7,939,620	\$ 11,082	\$ 7,950,702		\$ 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	381.1 Organization	\$ 10,185	\$ 10,185	\$ 10,165		\$ 10,165		
3	382.1 Franchises	-	-					
4	388.1 Other Plant & Misc. Equipment	-	-					
5	COLLECTION PLANT							
6	383.2 Land & Land Rights	96,500	96,500	96,500		96,500		
7	384.2 Structures & Improvements	-	-				14.90%	-
8	385.2 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	381.2 Collection Sewers - Gravity	1,568,191	1,572,288	1,570,239		1,570,239	14.90%	233,968
11	382.2 Special Collecting Structures	-	-				14.90%	-
12	383.2 Services to Customers	451,031	451,031	451,031		451,031	14.90%	67,204
13	384.2 Flow Measuring Devices	102	102	102		102	14.90%	15
14	385.2 Flow Measuring Installations	-	-				14.90%	-
15	389.2 Other Plant & Misc. Equipment	-	-				14.90%	-
16	SYSTEM PUMPING PLANT							
17	383.3 Land & Land Rights	-	-					
18	384.3 Structures & Improvements	3,977,102	3,980,807	3,978,955		3,978,955		
19	370.3 Receiving Wells	-	9,790	4,895		4,895		
20	371.3 Pumping Equipment	27,260	41,391	34,328		34,328		
21	389.3 Other Plant & Misc. Equipment	-	-					
22	TREATMENT AND DISPOSAL PLANT							
23	383.4 Land & Land Rights	-	-				27.90%	-
24	384.4 Structures & Improvements	-	-				27.90%	-
25	385.4 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	383.5 Land & Land Rights	-	-					
32	384.5 Structures & Improvements	-	-					
33	385.5 Power Generation Equipment	-	-					
34	371.5 Pumping Equipment	-	-					
35	374.5 Reuse Distribution Reservoirs	-	-					
36	381.5 Plant Sewers	15,788	15,788	15,788		15,788		
37	389.5 Other Plant & Misc. Equipment	-	-					
38	RECLAIMED DISTRIBUTION PLANT							
39	383.5 Land & Land Rights	-	-					
40	384.5 Structures & Improvements	-	-					
41	385.5 Power Generation Equipment	-	-					
42	386.5 Reuse Services	714	714	714		714		
43	387.5 Reuse Meters & Meter Inst.	3,036	3,036	3,036		3,036		
44	375.5 Reuse Trans. & Dist. System	289,831	289,831	289,831		289,831		
45	389.5 Other Plant & Misc. Equipment	-	-					
46	GENERAL PLANT							
47	383.7 Land & Land Rights	-	-					
48	384.7 Structures & Improvements	-	-					
49	390.7 Office Furniture & Equipment	-	-					
50	391.7 Transportation Equipment	-	-					
51	392.7 Storage 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	-	1,575	788		788		
58	TOTAL	\$ 7,912,170	\$ 7,967,064	\$ 7,939,820	\$ -	\$ 7,939,820		\$ 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	\$ 7,431,523	\$ (187,944)	\$ 7,243,579
2	Land	5,407	-	5,407
3	Accumulated Depreciation	(2,251,627)	94,716	(2,156,911)
4	Other (Explain)			
5	Total	\$ 5,185,303	\$ (93,228)	\$ 5,092,075
WASTEWATER				
6	Plant in Service	\$ 7,854,202	\$ (677,936)	\$ 7,176,266
7	Land	96,500	-	96,500
8	Accumulated Depreciation	(4,401,765)	413,909	(3,987,856)
9	Other (Explain)			
10	Total	\$ 3,548,937	\$ (264,027)	\$ 3,284,910

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	\$ 7,386,858	\$ (187,944)	\$ 7,198,914
2	Land	5,407	-	5,407
3	Accumulated Depreciation	(2,250,019)	94,716	(2,155,303)
4	Other (Explain)			
5	Total	\$ 5,142,246	\$ (93,228)	\$ 5,049,018
WASTEWATER				
6	Plant in Service	\$ 7,843,120	\$ (674,844)	\$ 7,168,276
7	Land	96,500	-	96,500
8	Accumulated Depreciation	(4,401,149)	413,737	(3,987,412)
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	\$ -	\$ 3,017,192
5	2005 Additions	-	223,124
6	2005 Retirements	-	(43,843)
7	2005 Adjustments	-	-
8	12/31/05 Balance	\$ -	\$ 3,196,473
9	2006 Additions	-	216,694
10	2006 Retirements	-	(11,482)
11	2006 Adjustments	-	-
12	12/31/06 Balance	\$ -	\$ 3,401,685
13	2007 Additions	-	211,895
14	2007 Retirements	-	(2,104)
15	2007 Adjustments	-	126
16	12/31/07 Balance	\$ 1,466,685	\$ 3,611,602
17	2008 Additions	419,597	255,749
18	2008 Retirements	-	(22,816)
19	2008 Adjustments	(45,626)	113,120
20	12/31/08 Balance	\$ 1,840,656	\$ 3,957,655
21	2009 Additions	77,664	118,773
22	2009 Retirements	-	-
23	2009 Adjustments	-	-
24	12/31/09 Balance	\$ 1,918,320	\$ 4,076,428
25	2010 Additions	237,330	245,103
26	2010 Retirements	-	-
27	2010 Adjustments - plant assets not transferred in sale	(25,675)	(44,769)
28	12/31/10 Balance	\$ 2,129,975	\$ 4,276,762
29	2011 Additions	240,076	248,773
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
32	12/31/11 Balance	\$ 2,370,051	\$ 4,525,535

**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 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 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	5,585	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	259,887	244,032		244,032		
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	9,328	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	\$ 2,129,875	\$ 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: Fluor Wedgefield, Inc.
Docket No.: 12D152-W5
Schedule Year Ended: December 31, 2011
Interim [] Final [X]
Historic [X] Projected []

Explanation: Provide the ending balance 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-5

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 Franchisees	-	-	-				
4	389.1 Other Plant & Misc. Equipment	-	-	-				
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	-	-	-				
7	385.2 Power Generation Equip	925	1,380	1,153		1,153	14.90%	172
8	389.2 Collection Sewers - Force	147,364	187,013	152,189		152,189	14.90%	22,676
9	381.2 Collection Sewers - Gravity	905,279	940,138	922,709		922,709	14.90%	137,484
10	382.2 Special Collecting Structures	-	-	-			14.90%	-
11	383.2 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	2,194,143	2,318,684	2,256,414		2,256,414		
17	370.3 Reaching Wells	-	163	82		82		
18	371.3 Pumping Equipment	3,508	5,416	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	380.4 Treatment & Disposal Equipment	419,044	463,202	441,123	616	441,739	27.90%	123,245
24	381.4 Plant Sewers	-	-	-			27.90%	-
25	382.4 Outfall Sewer Lines	322,920	335,311	329,115		329,115	27.90%	91,823
26	389.4 Other Plant & Misc. Equipment	1,517	2,261	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	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	356.6 Reuse Services	117	135	126		126		
40	387.6 Reuse Meters & Meter Inst.	1,009	1,160	1,084		1,084		
41	378.6 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	382.7 Store Equipment	-	-	-				
48	383.7 Tools, Shop & Garage Equipment	91	274	183		183		
49	394.7 Laboratory Equipment	-	-	-				
50	380.7 Power Operated Equipment	-	167	84		84		
51	386.7 Communication Equipment	-	-	-				
52	387.7 Miscellaneous Equipment	-	-	-				
53	386.7 Other Tangible Plant	-	52	26		26		
54	TOTAL	\$ 4,276,782	\$ 4,525,535	\$ 4,401,149	\$ 616	\$ 4,401,765		\$ 413,909

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

Florida Public Service Commission

Company: Fluorid Wedgefield, Inc.
Docket No.: 120182-W5
Schedule Year Ended: December 31, 2011
Interim [X] Final []
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-18
Page 2 of 2
Preparer: Lu Ann Danley
Recap Schedules: A-1, A-8

(1) No.	(2) Line Account No. and Name	(3) Test Year 12/31/10	(4) Test Year 12/31/11	(5) Average	(6) Test Year Adjustments	(7) Test Year Total	(8) Non-Used & Useful %	(9) Non-Used & Amount
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 2,317	\$ 2,571	\$ 2,444		\$ 2,444		
3	352.1 Franchises	-	-	-				
4	355.1 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	356.2 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	280,793	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	366.2 Other Plant & Misc. Equipment	-	-	-			14.90%	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	2,194,143	2,315,684	2,256,414		2,256,414		
17	376.3 Receiving Wells	-	183	82		82		
18	371.3 Pumping Equipment	3,508	5,416	4,482		4,482		
19	368.3 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	366.4 Treatment & Disposal Equipment	419,044	463,202	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%	91,623
26	368.4 Other Plant & Misc. Equipment	1,517	2,261	1,689		1,689	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	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	354.7 Structures & Improvements	-	-	-				
45	360.7 Office Furniture & Equipment	-	-	-				
46	391.7 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	369.7 Other Tangible Plant	-	52	26		26		
54	TOTAL	\$ 4,276,762	\$ 4,525,535	\$ 4,401,149	\$ -	\$ 4,401,149		\$ 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	-	-
		<hr/>	<hr/>
4	12/31/04 Balance	\$ -	\$ 3,723,972
		<hr/>	<hr/>
5	2005 Additions	-	166,500
6	2005 Retirements	-	-
7	2005 Adjustments	-	-
		<hr/>	<hr/>
8	12/31/05 Balance	\$ -	\$ 3,890,472
		<hr/>	<hr/>
9	2006 Additions	-	51,750
10	2006 Retirements	-	-
11	2006 Adjustments	-	-
		<hr/>	<hr/>
12	12/31/06 Balance	\$ -	\$ 3,942,222
		<hr/>	<hr/>
13	2007 Additions	-	51,750
14	2007 Retirements	-	-
15	2007 Adjustments	-	-
		<hr/>	<hr/>
16	12/31/07 Balance	\$ 1,390,449	\$ 3,993,972
		<hr/>	<hr/>
17	2008 Additions	16,210	4,500
18	2008 Retirements	-	-
19	2008 Adjustments	4,521	(750)
		<hr/>	<hr/>
20	12/31/08 Balance	\$ 1,411,180	\$ 3,997,722
		<hr/>	<hr/>
21	2009 Additions	-	-
22	2009 Retirements	-	-
23	2009 Adjustments	-	-
		<hr/>	<hr/>
24	12/31/09 Balance	\$ 1,411,180	\$ 3,997,722
		<hr/>	<hr/>
25	2010 Additions	2,240	-
26	2010 Retirements	-	-
27	2010 Adjustments - audit adjustments	(2,057)	-
		<hr/>	<hr/>
28	12/31/10 Balance	\$ 1,411,363	\$ 3,997,722
		<hr/>	<hr/>
29	2011 Additions	-	-
30	2011 Retirements	-	-
31	2011 Adjustments	-	-
		<hr/>	<hr/>
32	12/31/11 Balance	\$ 1,411,363	\$ 3,997,722

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

Schedule: A-12

Page 2 of 2

Preparer: Lu Ann Danley

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 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	-	-
		<hr/>	<hr/>
29	12/31/04 Balance	\$ -	\$ 941,191
		<hr/>	<hr/>
30	2005 Additions	-	117,531
31	2005 Retirements	-	-
32	2005 Adjustments	-	-
		<hr/>	<hr/>
33	12/31/05 Balance	\$ -	\$ 1,058,722
		<hr/>	<hr/>
34	2006 Additions	-	120,222
35	2006 Retirements	-	-
36	2006 Adjustments	-	-
		<hr/>	<hr/>
37	12/31/06 Balance	\$ -	\$ 1,178,944
		<hr/>	<hr/>
38	2007 Additions	-	106,769
39	2007 Retirements	-	-
40	2007 Adjustments	-	-
		<hr/>	<hr/>
41	12/31/07 Balance	\$ 390,278	\$ 1,285,713
		<hr/>	<hr/>
42	2008 Additions	46,459	115,357
43	2008 Retirements	-	-
44	2008 Adjustments	31,087	7,114
		<hr/>	<hr/>
45	12/31/08 Balance	\$ 467,824	\$ 1,408,184
		<hr/>	<hr/>
46	2009 Additions	53,450	75,441
47	2009 Retirements	-	-
48	2009 Adjustments	-	-
		<hr/>	<hr/>
49	12/31/09 Balance	\$ 521,274	\$ 1,483,625
		<hr/>	<hr/>
50	2010 Additions	44,842	127,015
51	2010 Retirements	-	-
52	2010 Adjustments - audit adjustments	(9,139)	50,075
		<hr/>	<hr/>
53	12/31/10 Balance	\$ 556,977	\$ 1,660,715
		<hr/>	<hr/>
54	2011 Additions	45,869	126,328
55	2011 Retirements	-	-
56	2011 Adjustments	-	-
		<hr/>	<hr/>
57	12/31/11 Balance	\$ 602,846	\$ 1,787,043
		<hr/>	<hr/>

**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	602,846	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>\$ 602,846</u>	<u>\$ 579,912</u>	<u>-</u>	<u>\$ 579,912</u>
WASTEWATER						
12	Plant Capacity Fees	\$ -	\$ -	-	-	-
13	Tap-In Fees/System Connection Fees	1,660,715	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>\$ 1,660,715</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.
Docket No.: 120152-WS
Schedule Year Ended: December 31, 2011
Interim Final
Historic Projected

Schedule: A-14
Page 2 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	602,846	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	\$ 556,977	\$ 602,846	\$ 579,912	-	\$ 579,912
WASTEWATER						
12	Plant Capacity Fees	\$ -	\$ -	-	-	-
13	Tap-in Fees/System Connection Fees	1,660,715	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	\$ 1,660,715	\$ 1,787,043	\$ 1,723,879	\$ -	\$ 1,723,879

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

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	\$ 583,154	\$ 594,951
3	Adjustments to O & M expense per B-1 and B-2	<u>33,209</u>	<u>30,556</u>
4	Total adjusted O & M expense	616,363	625,507
5	Divide by 8	<u>8</u>	<u>8</u>
6	Equals working capital	<u>\$ 77,046</u>	<u>\$ 78,189</u>
7	<u>Interim Rates - 12/31/11</u>		
8	Total O & M Expense	\$ 583,154	\$ 594,951
9	Adjustments to O & M expense per B-1(a) and B-2(a)	<u>19,468</u>	<u>17,396</u>
10	Total adjusted O & M expense	602,622	612,347
11	Divide by 8	<u>8</u>	<u>8</u>
12	Equals working capital	<u>\$ 75,328</u>	<u>\$ 76,542</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	\$ 15,367,451	\$ 15,296,311
2	Construction Work in Progress	-	-
3	Other Utility Plant Adjustments	<u>1,427,644</u>	<u>1,427,644</u>
4	GROSS UTILITY PLANT	16,795,095	16,723,955
5	Less: Accumulated Depreciation	<u>(6,895,586)</u>	<u>(6,406,737)</u>
6	NET UTILITY PLANT	<u>9,899,509</u>	<u>10,317,218</u>
7	Other Investments	<u>31,148</u>	<u>17,354</u>
8	TOTAL OTHER PROPERTY & INVESTMENTS	<u>31,148</u>	<u>17,354</u>
9	Cash	102,840	108,151
10	Special Deposits	25,300	25,300
11	Accounts Rec'b - trade	189,130	215,410
12	Notes Receivable	-	-
13	Accts. Rec'b - Assoc. Cos.	-	-
14	Notes Rec'b - Assoc. Cos.	-	-
15	Accts. Rec'b - Other	25,617	27,042
16	Accrued Interest Rec'b	-	-
17	Allowance for Bad Debts	(7,128)	(12,000)
18	Materials & Supplies	-	-
19	Prepayments	8,088	-
20	Temporary Cash Investments	-	-
21	Miscellaneous Current & Accrued Assets	<u>-</u>	<u>-</u>
22	TOTAL CURRENT ASSETS	<u>343,847</u>	<u>363,903</u>
23	Net nonutility property		
24	Unamortized Debt Discount & Exp.	36,833	39,667
25	Prelim. Survey & Investigation Charges	-	-
26	Clearing Accounts	-	-
27	Deferred Rate Case Expense	-	-
28	Other Miscellaneous Deferred Debits	-	-
29	Accum. Deferred Income Taxes	<u>-</u>	<u>-</u>
30	TOTAL OTHER ASSETS	<u>36,833</u>	<u>39,667</u>
31	TOTAL ASSETS	<u>\$ 10,311,337</u>	<u>\$ 10,738,142</u>

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)
	<u>EQUITY CAPITAL & LIABILITIES</u>	<u>Test Year Ended 12/31/11</u>	<u>Historic Year Ended 12/31/10</u>
1	Common Stock Issued	\$ 1,000	\$ 1,000
2	Preferred Stock Issued	-	-
3	Additional Paid in Capital	2,844,882	2,844,882
4	Retained Earnings	(388,800)	(186,022)
5	Other Equity Capital	-	-
6	TOTAL EQUITY CAPITAL	<u>2,457,082</u>	<u>2,659,860</u>
7	Bonds	-	-
8	Reacquired Bonds	-	-
9	Advances From Associated Companies	250,000	250,000
10	Other Long-Term Debt	<u>3,843,913</u>	<u>4,090,511</u>
11	TOTAL LONG-TERM DEBT	<u>4,093,913</u>	<u>4,340,511</u>
12	Accounts Payable	200,314	75,044
13	Notes Payable	-	-
14	Accounts Payable - Assoc. Cos.	341,627	258,951
15	Customer Deposits	21,088	18,454
16	Accrued Taxes	157,027	171,612
17	Accrued Interest	21,090	22,317
18	Accrued Dividends	-	-
19	Misc. Current and Accrued Liabilities	-	-
20	TOTAL CURRENT & ACCRUED LIABILITIES	<u>741,146</u>	<u>546,378</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	5,409,085
27	Less: Accum. Amortization of CIAC	<u>(2,389,889)</u>	<u>(2,217,692)</u>
	TOTAL NET C.I.A.C	<u>3,019,196</u>	<u>3,191,393</u>
28	Accumulated Deferred Income Taxes	-	-
29	Other Advances	-	-
30	Total Equity Capital and Liabilities	<u>\$ 10,311,337</u>	<u>\$ 10,738,142</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	\$ 985,447		\$ 985,447	\$ 410,144 (D)	\$ 1,395,591	B-4
2	Operation & Maintenance	583,154	33,209 (A)	616,363		616,363	B-5, B-3
3	Depreciation, net of CIAC Amort.	194,207	(2,817) (B)	191,390		191,390	B-13, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	46,499	53,100 (C)	99,599	16,303 (E)	115,902	B-15, B-3
6	Provision for Income Taxes	3,734	-	3,734	109,910 (F)	113,644	B-3
7	OPERATING EXPENSES	827,594	83,492	911,086	126,213	1,037,299	
8	NET OPERATING INCOME	\$ 157,853	\$ (83,492)	\$ 74,361	\$ 283,931	\$ 358,292	
9	RATE BASE	\$4,383,689		\$4,337,670		\$ 4,337,670	
10	RATE OF RETURN	3.60 %		1.71 %		8.26 %	

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	\$ 985,447		\$ 985,447	\$ 389,011 (D)	\$ 1,374,458	B-4
2	Operation & Maintenance	583,154	19,468 (A)	602,622		602,622	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	194,207	(4,425) (B)	189,782		189,782	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	46,499	53,100 (C)	99,599	15,352 (E)	114,951	B-15, B-3(a)
6	Provision for Income Taxes	3,734	-	3,734	108,776 (F)	112,510	B-3(a)
7	OPERATING EXPENSES	827,594	68,143	895,737	124,128	1,019,865	
8	NET OPERATING INCOME	\$ 157,853	\$ (68,143)	\$ 89,710	\$ 264,883	\$ 354,593	
9	RATE BASE	\$4,383,689		\$4,292,895		\$ 4,292,895	
10	RATE OF RETURN	3.60 %		2.09 %		8.26 %	

Schedule of Wastewater Net Operating Income

Florida Public Service Commission

Company: Pharis Wedgefield, Inc.
 Docket No.: 120162-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	\$ 203,459 (D)	\$ 935,018	B-4
2	Operation & Maintenance	594,951	30,556 (A)	625,507		625,507	B-6, B-3
3	Depreciation, net of CIAC Amort.	122,446	(24,011) (B)	98,435		98,435	B-14, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	143,052	(57,166) (C)	85,886	7,617 (E)	93,503	B-15, B-3
6	Provision for Income Taxes		-	-	27,600 (F)	27,600	B-3
7	OPERATING EXPENSES	860,449	(50,621)	809,828	35,217	845,045	
8	NET OPERATING INCOME	\$ (128,890)	\$ 50,621	\$ (78,269)	\$ 168,242	\$ 89,973	
9	RATE BASE	\$ 1,338,997		\$ 1,089,256		\$ 1,089,256	
10	RATE OF RETURN	-	%	-	%	8.26	%

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	\$ 197,066 (D)	\$ 928,625	B-4
2	Operation & Maintenance	594,951	17,396 (A)	612,347		612,347	B-6, B-3
3	Depreciation, net of CIAC Amort.	122,446	(15,985) (B)	106,461		106,461	B-14, B-3
4	Amortization						B-3(a)
5	Taxes Other Than Income	143,052	(57,144) (C)	85,908	7,329 (E)	93,237	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	27,367 (F)	27,367	B-3(a)
7	OPERATING EXPENSES	860,449	(55,733)	804,716	34,696	839,412	
8	NET OPERATING INCOME	\$ (128,890)	\$ 55,733	\$ (73,157)	\$ 162,370	\$ 89,213	
9	RATE BASE	\$ 1,338,987		\$ 1,080,064		\$ 1,080,064	
10	RATE OF RETURN	-	%	-	%	8.26	%

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 Adjusted Corporate Allocation of 237,251 per G-1	118,626	118,625
7	Corporate Allocation per books	99,158	99,157
8	Adjustment to correct corporate allocation	19,468	19,468
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	\$ 33,209	\$ 30,556
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)	\$ (24,627)
17	Total Depreciation expense adjustments	\$ (2,817)	\$ (24,011)
18	(C) <u>Taxes Other Than Income</u>		
19	Property taxes		
20	1) <u>Reclass property taxes between water and wastewater based on plant</u>		
21	Total plant per A-1 and A-2	\$ 7,392,265	\$ 7,939,620
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	\$ 7,392,265	\$ 7,939,620
4	Remove intangible plant	-	-
5	Organization Costs	-	(10,165)
6	Gross plant for property tax	\$ 7,392,265	\$ 7,929,455
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 8.26% rate of return	\$ 410,144	\$ 203,459
15	(E) <u>Taxes Other Than Income</u>		
16	(1) <u>Regulatory Assessment Fees (RAF's)</u>		
17	Total revenue requested	\$ 1,395,591	\$ 935,018
18	RAF rate	0.045	0.045
19	Total RAF's	62,802	42,076
20	Adjusted test year RAF's	(46,499)	(34,459)
21	Adjustment required	\$ 16,303	\$ 7,617
22	(F) <u>Provision for Income Taxes</u>		
23	Rate Base Per A-1 & A-2	\$ 4,337,670	\$ 1,089,256
24	Weighted cost of equity per D-1	0.0420	0.0420
25	After tax net income	182,182	45,749
26	Pretax expansion factor	1.6033	1.6033
27	Income before income taxes	292,092	73,349
28	Net income per above	(182,182)	(45,749)
29	Provision for income taxes	\$ 109,910	\$ 27,600

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 237,251 per G-1	118,626	118,625
7	Corporate Allocation per books	99,158	99,157
8	Adjustment to correct corporate allocation	19,468	19,468
9	Total adjustments to test year expenses	\$ 19,468	\$ 17,396
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	Property taxes		
16	1) <u>Reclass property taxes between water and wastewater based on plant</u>		
17	Total plant per A-1 and A-2	\$ 7,392,265	\$ 7,939,620
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	7,392,265	7,939,620
26	Remove intangible plant	-	-
27	Organization Costs	-	(10,165)
28	Gross plant for property tax	\$ 7,392,265	\$ 7,929,455
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	8.26% rate of return.	\$ 389,011	\$ 197,066
4	(E) <u>Taxes Other Than Income</u>		
5	Regulatory Assessment Fees (RAF's)		
6	Total revenue requested	\$ 1,374,458	\$ 928,625
7	RAF rate	0.045	0.045
8	Total RAF's	61,851	41,788
9	Adjusted test year RAF's	(46,499)	(34,459)
10	Adjustment required	\$ 15,352	\$ 7,329
11	(F) <u>Provision for Income Taxes</u>		
12	Rate Base Per A-1 & A-2	\$ 4,292,895	\$ 1,080,064
13	Weighted cost of equity per D-1(a)	0.0420	0.0420
14	After tax net income	180,302	45,363
15	Pretax expansion factor	1.6033	1.6033
16	Income before income taxes	289,078	72,730
17	Net income per above	(180,302)	(45,363)
18	Provision for income taxes	\$ 108,776	\$ 27,367

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	897,239	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	\$ 945,415	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	\$ 985,447	OPERATING REVENUES	\$ 731,559	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Plastic Wadgeland, Inc.

Schedule: B-6

Docket No.: 129162-008

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: La Ann Danley

Interim Final

Recap Schedule: B-1

Historic Projected

42

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	001 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	003 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	004 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	010 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	018 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	019 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	018 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	020 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	031 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	032 Contractual Services - Acct.	100	-	415	300	1,971	-	-	907	1,883	2,047	3,704	247	11,853	-	11,853
11	033 Contractual Services - Legal	(329)	525	34	51	-	-	-	-	-	-	35	340	885	-	885
12	034 Contractual Services - Mgmt. Fees	-	-	15,857	-	-	13,578	-	-	17,360	-	-	52,433	88,158	19,485	118,628
13	038 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	038 Contractual Services - Other	568	72,199	35,784	36,480	36,500	35,374	70,835	804	38,500	38,488	34,972	27,852	424,498	-	424,498
15	041 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	042 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	048 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	050 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	067 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	-	19,167	22,919	22,919
20	080 Insurance - Workmen's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	080 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	003 Advertising Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	000 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,741
24	067 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	070 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	076 Miscellaneous Expenses	-	873	773	715	685	(1,049)	1,072	480	1,824	853	1,008	2,883	9,746	-	9,746
27	TOTAL	\$ 4,100	\$ 73,967	\$ 52,703	\$ 37,634	\$ 38,186	\$ 44,012	\$ 72,007	\$ 2,191	\$ 87,377	\$ 38,389	\$ 39,719	\$ 117,248	\$ 583,154	\$ 33,208	\$ 616,363

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pharis Wedgfield, Inc.

Schedule: B-6

Docket No.: 128182-WB

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 Darley

Historic [X] Final []

Recap Schedule: B-1

Historic [X] Projected []

44

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 Total
1	001 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	002 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	004 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	010 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	018 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	016 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	018 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	020 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	031 Contracted Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	032 Contracted Services - Asst.	100	-	415	388	1,971	-	-	807	1,883	2,047	3,704	247	11,853	-	11,853
11	033 Contracted Services - Legal	(320)	525	34	51	-	-	-	-	-	-	36	340	885	-	885
12	034 Contracted Services - Signat. Fees	-	-	15,687	-	-	13,678	-	-	17,300	-	-	52,433	88,158	19,468	118,626
13	036 Contracted Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	038 Contracted Services - Other	588	72,198	35,794	36,488	35,500	35,374	70,835	884	38,500	38,488	34,872	27,852	424,488	-	424,488
15	041 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	042 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	060 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	068 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	067 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	18,167	22,919	-	22,919
20	066 Insurance - Workmen's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	066 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	066 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	066 Reg. Comm. Exp. - Rate Case Admt.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	067 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	070 Bond Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	075 Maintenance Expenses	-	573	773	715	685	(1,040)	1,072	480	1,824	853	1,008	2,093	9,746	-	9,746
27	TOTAL	\$ 4,100	\$ 73,587	\$ 52,793	\$ 37,634	\$ 38,188	\$ 48,012	\$ 72,007	\$ 2,191	\$ 57,377	\$ 38,398	\$ 38,718	\$ 117,248	\$ 583,154	\$ 19,468	\$ 602,622

Detail of Operation & Maintenance Expenses by Month - Wastewater

Florida Public Service Commission

Company: Floris Wedgefield, Inc.
 Docket No.: 120182-MS
 Schedule Year Ended: December 31, 2011
 Initials [] 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 Schedule: 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	719 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Asst.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	247	11,853	-	11,853
12	733 Contractual Services - Legal	(320)	528	34	51	-	-	-	-	-	-	35	340	685	-	685
13	734 Contractual Services - Night Fees	-	-	18,897	-	-	13,877	-	-	17,360	-	-	52,433	80,197	18,468	118,625
14	735 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	668	72,189	35,794	31,464	43,203	33,799	72,195	2,904	36,500	36,489	36,500	32,567	434,222	-	434,222
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	788 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	786 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	787 Insurance - General Liability	3,732	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
21	785 Insurance - Workmen's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	789 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	780 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	760 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	13,160	13,160
26	779 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
27	775 Miscellaneous Expenses	-	673	773	715	665	817	1,072	480	1,824	853	1,008	2,908	11,818	(2,072)	9,746
28	TOTAL	\$ 4,100	\$ 73,587	\$ 52,703	\$ 32,889	\$ 45,889	\$ 48,293	\$ 73,267	\$ 4,291	\$ 57,377	\$ 36,399	\$ 41,247	\$ 122,209	\$ 594,951	\$ 30,556	\$ 625,507

Detail of Operations & Maintenance Expenses by Month - Watermain

Florida Public Service Commission

Company: Florida Watermain, Inc.

Contract No.: 18W182488

Schedule Year ending December 31, 2011

Historic [X] Final []

Historic [X] Proposed []

Explanation: Provides a schedule of operations and maintenance expenses by primary account for each month of the last year. If schedule has to be condensed on 2nd page, repeat the account titles and numbers.

Schedule: 8-6
Page 2 of 2
Prepared: Lu Ann Dandy
Billing Schedule: 8-3

Line No.	Account No. and Name	2011												2010 Annual Total	2011 Year-to-Date Adjustments	2011 Adjusted Annual		
		JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER					
1	791 Salaries & Wages - Employees																	
2	793 Salaries & Wages - Officers, Etc.																	
3	794 Employee Pensions & Benefits																	
4	716 Purchased Storage Treatment																	
5	711 Storage Treatment Expense																	
6	718 Purchased Power																	
7	719 Fuel for Power Purchased																	
8	718 Chemicals																	
9	720 Materials & Supplies																	
10	731 Contracted Services - Electr.	100		415	369	1,571		807	1,863	2,047	3,704	247	11,553					
11	732 Contracted Services - Legal	(320)	525	34	51				17,390		35	340	86	11,553				
12	733 Contracted Services - Legal Fees			19,897										88,157				
13	734 Contracted Services - Testing													80,157				
14	735 Contracted Services - Other													22,977				
15	736 Contracted Services - Other	506	72,199	35,794	31,664	43,293	33,796	72,199	2,804	38,500	38,500	32,997	434,222					
16	741 Rental of Equipment/Lease																	
17	742 Rental of Equipment																	
18	726 Transportation Expense																	
19	728 Insurance - Vehicle																	
20	728 Insurance - General Liability																	
21	727 Insurance - Workman's Comp.																	
22	729 Insurance - Other																	
23	728 Advertising Expense																	
24	728 Reg. Comm. Exp. - Title Case Account																	
25	727 Reg. Comm. Exp. - Other																	
26	719 Fuel for Power Purchased																	
27	718 Materials																	
28	TOTAL	\$ 4,190	\$ 73,997	\$ 42,793	\$ 32,698	\$ 45,869	\$ 48,253	\$ 73,297	\$ 4,291	\$ 57,237	\$ 39,299	\$ 41,247	\$ 122,209	\$ 694,891	\$	\$ 17,286	\$ 812,247	\$

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Pharis Wedgfield, Inc.
 Docket No.: 129162-W5
 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 6/30/07	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/11	(6) Difference \$	(7) Difference %	(10) Explanation
1	001 Salaries & Wages - Employees	\$ 212,792	\$ -	-	-	(212,792)	(100.00) %	See Note below Salaries & Wages offset by Contract O&M Account 636 below.
2	003 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	004 Employee Pensions & Benefits	43,447	-	-	-	(43,447)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 636 below.
4	010 Purchased Water	-	-	-	-	-	%	
5	015 Purchased Power	28,982	-	-	-	(28,982)	(100.00) %	Purchased Power offset by Contract O&M Account 636 below.
6	016 Fuel for Power Purchased	-	-	-	-	-	%	
7	018 Chemicals	97,716	-	-	-	(97,716)	(100.00) %	Chemicals offset by Contract O&M Account 636 below.
8	020 Materials & Supplies	15,045	-	-	-	(15,045)	(100.00) %	Materials and Supplies offset by Contract O&M Account 636 below.
9	031 Contractual Services - Engr.	-	-	-	-	-	%	
11	032 Contractual Services - Acct.	18,656	11,653	-	11,653	(7,003)	(37.54) %	Outside audit and preparation of Annual Reports cost allocated equally
12	033 Contractual Services - Legal	407	695	-	695	288	63.39 %	increase due to increase cost of services. Actual increase is immaterial.
13	034 Contractual Services - Mgmt. Fees	-	98,158	18,498	118,628	118,628	100.00 %	Parent Company Management fee allocation.
14	035 Contractual Services - Testing	6,241	-	-	-	(6,241)	(100.00) %	Testing included with cost of third party contract O&M company.
15	036 Contractual Services - Other	13,334	424,488	-	424,488	411,162	3,083.56 %	Third party Contract O&M company.
16	041 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	042 Rental of Equipment	-	-	-	-	-	%	
18	050 Transportation Expenses	9,727	-	-	-	(9,727)	(100.00) %	Transportation expense is included in contract O&M account 636.
19	058 Insurance - Vehicle	-	-	-	-	-	%	
20	057 Insurance - General Liability	-	22,919	-	22,919	22,919	100.00 %	Insurance offset by Insurance Account 658 below.
21	058 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	058 Insurance - Other	13,298	-	-	-	(13,298)	(100.00) %	Insurance offset by Insurance Account 657 above.
23	060 Advertising Expenses	-	-	-	-	-	%	
24	068 Reg. Comm. Exp. - Rate Case Amort.	-	-	13,741	13,741	13,741	100.00 %	
25	057 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	070 Bad Debt Expense	13,334	14,517	-	14,517	1,183	8.97 %	
27	075 Miscellaneous Expenses	70,658	9,748	-	9,748	(60,910)	(86.25) %	Miscellaneous Expenses offset by Contract O&M Account 636 above.
28	TOTAL	\$ 543,807	\$ 583,154	\$ 33,209	\$ 616,363	\$ 72,556	13.34 %	
29	Total Customers (ERC's)	1,558	-	-	1,659	94	6.04 %	
30	Consumer Price Index - U	208.35	-	-	225.67	17.32	8.31 %	
31	Benchmark Index: Change in Customer ERC's	-	-	-	-	1,0004		
32	Increase in CPI	-	-	-	-	1,0831		
33		-	-	-	-	1,1485		
34	Note: Although there is a variation among accounts, total test year O&M expense growth is less than							
35	than the growth in customers and inflation.							
36		Actual Increase	1.1334					
37		Benchmark	1.1485					
38		Under Benchmark	(0.02)					

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Fluors Wedgefield, Inc.
 Docket No.: 120182-W5
 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 12/31/09	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/11	(6) \$ Difference	(7) % Difference	(10) Explanation
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, Etn.	-	-	-	-	-	%	
3	704 Employee Pensions & Benefits	9,158	-	-	-	\$ (9,158)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 736 below.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	18,050	-	-	-	\$ (18,050)	(100.00) %	Cost of sludge removal include with third party contract O&M company.
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.	205	-	-	-	\$ (209)	(100.00) %	Decrease in cost. The difference is immaterial.
11	732 Contractual Services - Acct.	553	11,653	-	11,653	11,100	2,007.23 %	Outside audit and preparation of Annual Reports cost allocated equally
12	733 Contractual Services - Legal	287	886	-	886	378	131.71 %	Increase due to increase cost of service. Actual increase is immaterial.
13	734 Contractual Services - Mgmt. Fees	259	96,157	19,498	118,625	118,369	46,238.01 %	Parent Company Management fee allocation
14	735 Contractual Services - Testing	-	-	-	-	-	%	Testing included with cost of third party contract O&M company.
15	736 Contractual Services - Other	1,861	434,222	-	434,222	432,541	25,731.17 %	Third party Contract O&M company
16	741 Rental of Building/Road Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	-	-	-	%	
18	750 Transportation Expenses	1,808	-	-	-	\$ (1,808)	(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 %	Insurance offset by Insurance Account 759 below.
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 Amo	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	1,036.81 %	Increase in uncollectable customer accounts.
27	776 Miscellaneous Expenses	9,738	11,816	(2,072)	9,746	10	0.10 %	Miscellaneous Expenses offset by Contract O&M Account 736 above.
28								
29	TOTAL	\$ 181,258	\$ 584,951	\$ 30,956	\$ 625,907	\$ 484,251	267.90 %	
30	Total Customers (ERC's)	824			1,580	758	91.75 %	
31	Consumer Price Index - U	163.90			225.67	81.77	37.69 %	
32	Benchmark Index: Increase in Customer ERC's					1.9175		
33	Increase in CPI					1.3789		
34						2.8402		

Contractual Services

**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	\$ 118,626	Water	utility management
2			118,625	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.

Net Depreciation Expense - Water-Final Rates

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: B-13

Docket No.: 120152-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

Preparer: Lu Ann Danley

Interim [] Final [X]

Recap Schedules: B-1

Historic [X] Projected []

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	1,055		1,055		
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	9,981		9,981		
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	3,731		3,731		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	-				
38	344.5 Laboratory Equipment	239		239		
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	240,076	1,608	241,684		4,425
44	LESS: AMORTIZATION OF CIAC	(45,869)		(45,869)		
45	NET DEPRECIATION EXPENSE - WATER	\$ 194,207	\$ 1,608	\$ 195,815		\$ 4,425

Company: Pluris Wedgefield, Inc.
 Docket No.: 120152-WS
 Schedule Year Ended: December 31, 2011
 Interim [X] Final []
 Historic [X] 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	1,055		1,055		
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	9,981		9,981		
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	3,731		3,731		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	-				
38	344.5 Laboratory Equipment	239		239		
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	240,076	-	240,076		4,425
44	LESS: AMORTIZATION OF CIAC	(45,869)	-	(45,869)		
45	NET DEPRECIATION EXPENSE - WATER	\$ 194,207	\$ -	\$ 194,207		\$ 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	454		454	14.90%	68
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	124,542		124,542		
19	370.3 Receiving Wells	163		163		
20	371.3 Pumping Equipment	1,908		1,908		
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	44,158	616	44,774	27.90%	12,492
27	391.4 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	151		151		
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	52	-	52		
48	TOTAL	248,774	616	249,390		24,627
49	LESS: AMORTIZATION OF CIAC	(126,328)	-	(126,328)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 122,446	\$ 616	\$ 123,062		\$ 24,627

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	454		454		
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	124,542		124,542		
19	370.3 Receiving Wells	163		163		
20	371.3 Pumping Equipment	1,908		1,908		
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	44,158		44,158	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	151		151		
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	52	-	52		
48	TOTAL	248,774	-	248,774		15,985
49	LESS: AMORTIZATION OF CIAC	(126,328)	-	(126,328)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 122,446	\$ -	\$ 122,446		\$ 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.

(1)	(2)	(3)	(4)	(5)	(6)
No.	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	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	99,599
8	RAFs Assoc. with Revenue Increase	16,303	-	-	16,303
9	Total Balance	\$ 62,802	\$ -	\$ 51,028	\$ 115,902
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	7,617	-	-	7,617
17	Total Balance	\$ 42,076	\$ -	\$ 51,427	\$ 93,503

Taxes Other Than Income - Interim Rates

Florida Public Service Commission

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) No. Line Description	(2) Regulatory Assessment Fees (RAFTs)	(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	
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 RAFTs Assoc. with Revenue Increase	15,352	-	-	-	15,352
9 Total Balance	\$ 61,851	\$ -	\$ 51,028	\$ 2,072	\$ 114,951
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 RAFTs Assoc. with Revenue Increase	7,329	-	-	-	7,329
17 Total Balance	\$ 41,788	\$ -	\$ 51,449	\$ -	\$ 93,237

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	\$ (104,659)	\$ 162,363	\$ 57,704	\$ 69,063	\$ (11,359)
2	Deferred Income Tax Expense	C-5	(18,719)	(10,096)	(28,815)	(371)	(28,442)
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		\$ (123,378)	\$ 152,267	\$ 28,889	\$ 68,692	\$ (39,801)

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.

<u>Line No.</u>	<u>Description</u>	<u>Ref.</u>	<u>Total Per Books</u>	<u>Utility Adjustments</u>	<u>Utility Adjusted</u>	<u>Water</u>	<u>Sewer</u>
1	Current Tax Expense	C-2(a)	\$ (104,659)	\$ 163,099	\$ 58,440	\$ 67,066	\$ (8,625)
2	Deferred Income Tax Expense	C-5(a)	(18,719)	(7,681)	(26,400)	(977)	(25,423)
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		\$ (123,378)	\$ 155,418	\$ 32,040	\$ 66,089	\$ (34,048)

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)	\$ 28,963	\$ 419,302	\$ 448,265	\$ 358,292	\$ 89,973
2	Add: Income Tax Expense Per Books (Sch. B-1)	3,734	-	3,734	3,734	-
3	Subtotal	32,697	419,302	451,999	362,026	89,973
4	Less: Interest Charges (Sch. C-3)	(261,079)	38,998	(222,081)	(177,506)	(44,575)
5	Taxable Income Per Books	(228,382)	458,300	229,918	184,520	45,398
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5)	(49,745)	(26,828)	(76,573)	(988)	(75,585)
9	Total Schedule M Adjustments	(49,745)	(26,828)	(76,573)	(988)	(75,585)
10	Taxable Income Before State Taxes	(278,127)	431,472	153,345	183,532	(30,187)
11	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
12	State Taxable Income	(278,127)	431,472	153,345	183,532	(30,187)
13	State Income Tax (5.5% of Line 12)*	(15,297)	23,731	8,434	10,094	(1,660)
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(15,297)	23,731	8,434	10,094	(1,660)
17	Federal Taxable Income (Line 9 - Line 15)	(262,830)	407,741	144,911	173,438	(28,527)
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(89,362)	138,632	49,270	58,969	(9,699)
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 18 - Line 19)	(89,362)	138,632	49,270	58,969	(9,699)
23	Summary:					
24	Current State Income Taxes (Line 15)	(15,297)	23,731	8,434	10,094	(1,660)
25	Current Federal Income Taxes (Line 20)	(89,362)	138,632	49,270	58,969	(9,699)
26	Total Current Income Tax Expense (To C-1)	\$ (104,659)	\$ 162,363	\$ 57,704	\$ 69,063	\$ (11,359)
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)	\$ 28,963	\$ 414,843	\$ 443,806	\$ 354,593	\$ 89,213
2	Add: Income Tax Expense Per Books (Sch. B-1)	3,734	-	3,734	3,734	-
3	Subtotal	32,697	414,843	447,540	358,327	89,213
4	Less: Interest Charges (Sch. C-3)	(261,079)	38,998	(222,081)	(177,506)	(44,575)
5	Taxable Income Per Books	(228,382)	453,841	225,459	180,821	44,638
6	Schedule M Adjustments:					
7	Permanent Differences (From Sch. C-4)	-	-	-	-	-
8	Timing Differences (From Sch. C-5(a))	(49,745)	(20,410)	(70,155)	(2,596)	(67,559)
9	Total Schedule M Adjustments	(49,745)	(20,410)	(70,155)	(2,596)	(67,559)
10	Taxable Income Before State Taxes	(278,127)	433,431	155,304	178,225	(22,921)
11	Less: State Income Tax Exemption (\$5,000)	-	-	-	-	-
12	State Taxable Income	(278,127)	433,431	155,304	178,225	(22,921)
13	State Income Tax (5.5% of Line 11)*	(15,297)	23,838	8,541	9,802	(1,261)
14	Emergency Excise Tax					
15	Credits					
16	Current State Income Taxes	(15,297)	23,838	8,541	9,802	(1,261)
17	Federal Taxable Income (Line 9 - Line 15)	(262,830)	409,593	146,763	168,423	(21,660)
18	Federal Income Tax Rate	0.34	0.34	0.34	0.34	0.34
19	Federal Income Taxes (Line 16 x Line 17)	(89,362)	139,261	49,899	57,264	(7,364)
20	Less: Investment Tax Credit Realized					
21	This Year (Sch. C-8)	-	-	-	-	-
22	Current Federal Inc. Taxes (Line 16 - Line 19)	(89,362)	139,261	49,899	57,264	(7,364)
23	Summary:					
24	Current State Income Taxes (Line 16)	(15,297)	23,838	8,541	9,802	(1,261)
25	Current Federal Income Taxes (Line 20)	(89,362)	139,261	49,899	57,264	(7,364)
26	Total Current Income Tax Expense (To C-1)	\$ (104,659)	\$ 163,099	\$ 58,440	\$ 67,066	\$ (8,625)

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

Company: Pluris Wedgefield, Inc.

Page 1 of 1

Docket No.: 120152-WS

Preparer: Lu Ann Danley

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	\$ (38,998)	\$ 219,248	\$ 175,242	\$ 44,006
2	Amortization of Debt Premium, Disc. and Expense Net	2,833	-	2,833	2,264	569
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	\$ (38,998)	\$ 222,081	\$ 177,506	\$ 44,575

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

	Water	Wastewater	Total
Rate Base	\$ 4,337,670	\$ 1,089,256	\$ 5,426,926
Weighted Cost of Debt	4.04	4.04	4.04
Annual Interest Expense	\$ 175,242	\$ 44,006	219,248
Interest per books			258,246
Adjustment required			\$ (38,998)

(2) Allocation of amortization of debt premium

	Water	Wastewater	Total
Annual Interest Expense	175,242	44,006	219,248
Allocation	80%	20%	100%
Allocation of debt premium amortization	\$ 2,264	\$ 569	\$ 2,833

Supporting Schedules: D-1,C-8

Recap Schedules: C-2

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	<u>316,653</u>	<u>(26,828)</u>	<u>289,825</u>	<u>191,390</u>	<u>98,435</u>
4	Difference	(49,745)	(26,828)	(76,573)	(988)	(75,585)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7		-	-	-	-	-
8	Total Timing Differences (To C-2)	<u>(49,745)</u>	<u>(26,828)</u>	<u>(76,573)</u>	<u>(988)</u>	<u>(75,585)</u>
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)	(1,476)	(4,212)	(54)	(4,157)
11	(Limited by NOL)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(47,009)	(25,352)	(72,361)	(934)	(71,428)
14	Federal Tax Rate	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>
15	Federal Deferred Taxes (Line 11 x Line 13)	(15,983)	(8,620)	(24,603)	(317)	(24,285)
16	Add: State Deferred Taxes (Line 10)	<u>(2,736)</u>	<u>(1,476)</u>	<u>(4,212)</u>	<u>(54)</u>	<u>(4,157)</u>
17	Total Deferred Tax Expense (To C-1)	<u>\$ (18,719)</u>	<u>\$ (10,096)</u>	<u>\$ (28,815)</u>	<u>\$ (371)</u>	<u>\$ (28,442)</u>
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	<u>316,653</u>	<u>(20,410)</u>	<u>296,243</u>	<u>189,782</u>	<u>106,461</u>
4	Difference	(49,745)	(20,410)	(70,155)	(2,596)	(67,559)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7	Amortization of Taxable CIAC	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
8	Total Timing Differences (To C-2)	<u>(49,745)</u>	<u>(20,410)</u>	<u>(70,155)</u>	<u>(2,596)</u>	<u>(67,559)</u>
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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(47,009)	(19,287)	(66,296)	(2,453)	(63,843)
14	Federal Tax Rate	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>	<u>0.34</u>
15	Federal Deferred Taxes (Line 11 x Line 13)	(15,983)	(6,558)	(22,541)	(834)	(21,707)
16	Add: State Deferred Taxes (Line 10)	<u>(2,736)</u>	<u>(1,123)</u>	<u>(3,859)</u>	<u>(143)</u>	<u>(3,716)</u>
17	Total Deferred Tax Expense (To C-1)	<u>\$ (18,719)</u>	<u>\$ (7,681)</u>	<u>\$ (26,400)</u>	<u>\$ (977)</u>	<u>\$ (25,423)</u>

Supporting Schedules: None

Recap Schedules: C-2

**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	4,217,212	62.06 %	6.51 %	4.04 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	19,771	0.29	6.00	0.02
5	Common Equity	2,558,471	37.65	11.16	4.20
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax		-		
8	Other (Explain)				
9	Total	6,795,454	100.00 %		8.26 %

**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	4,217,212	62.06 %	6.51 %	4.0400 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	19,771	0.29	6.00	0.02
5	Common Equity	2,558,471	37.65	11.16	4.20
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	\$ 6,795,454	100.00 %		8.26 %

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) (4) (5) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base	
			Specific	Prorata %		Prorata Amount
1	Long-Term Debt	4,217,212	-	62.24 %	(851,799)	3,365,413
2	Short-Term Debt	-				
3	Preferred Stock					
4	Common Equity	2,558,471	-	37.76	(516,728)	2,041,743
5	Customer Deposits	19,771				19,771
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax		-			
11	Total	\$ 6,795,454	\$ -	100.00 %	\$ (1,368,527)	\$ 5,426,926

12 * List corresponding adjustments to rate base below:

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
			(3) Specific	(4) Prorata %		
1	Long-Term Debt	4,217,212	-	62.24 %	(885,388)	3,331,824
2	Short-Term Debt	-	-			
3	Preferred Stock					
4	Common Equity	2,558,471	-	37.76	(537,107)	2,021,364
5	Customer Deposits	19,771				19,771
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	-	-			
11	Total	<u>\$ 6,795,454</u>	<u>\$ -</u>	<u>100.00 %</u>	<u>\$ (1,422,495)</u>	<u>\$ 5,372,958</u>

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

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

Florida Public Service Commission

Company: **Pluris Wedgefield, Inc.**
 Docket No.: **120162-WS**
 Schedule Year Ended: **December 31, 2011**
 Interim Final
 Historic 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	Description, Coupon	Term	Principal	Amount	Charge	Expense	of Interest	Expense on	Variable	Cost	Interest	Effective
No.	Rate, Years of Life	Monthly	Amount	With	With	With	on Principal	Principal	(A, Prime	Cost Rate ±	Cost	Cost Rate
		Date	Outstanding	Collar	Collar	Collar	Outstanding	Outstanding	+ 2%)	Col. (8)	(8)-(9)-(11)	(12)-(8)-(7)

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

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

Supporting Schedules: None
 Recap Schedules: A-18,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	32.51	42.89
3	Full 3/4"	35.09	48.78	64.34
4	1"	58.49	81.30	107.23
5	1 1/2"	116.97	162.59	214.45
6	2"	187.14	260.12	343.12
7	3"	374.29	520.26	686.24
8	4"	584.83	812.91	1,072.25
9	6"	1,169.65	1,625.81	2,144.50
10	Gallonage Charge			
11	0 - 5,000 gal	4.04	5.62	3.53
12	5,001 - 10,000 gal	5.05	7.02	7.06
13	10,001+ gal	8.09	11.25	10.59
14	General Service			
15	5/8" x 3/4"	23.39	32.51	42.89
16	Full 3/4"	35.09	48.78	64.34
17	1"	58.49	81.30	107.23
18	1 1/2"	116.97	162.59	214.45
19	2"	187.14	260.12	343.12
20	3"	374.29	520.26	686.24
21	4"	584.83	812.91	1,072.25
22	6"	1,169.65	1,625.81	2,144.50
23	Gallonage Charge			
24	(per 1000 gallons)	5.02	6.98	5.10
25	Irrigation Service			
26	5/8" x 3/4"	23.39	32.51	42.89
27	Full 3/4"	35.09	48.78	64.34
28	1"	58.49	81.30	107.23
29	1 1/2"	116.97	162.59	214.45
30	2"	187.14	260.12	343.12
31	3"	374.29	520.26	686.24
32	4"	584.83	812.91	1,072.25
33	6"	1,169.65	1,625.81	2,144.50
34	Gallonage Charge			
35	(per 1000 gallons)	5.02	6.98	5.10

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	26.76	30.36
3	Full 3/4"	21.07	26.76	45.54
4	1"	21.07	26.76	75.90
5	1 1/2"	21.07	26.76	151.80
6	2"	21.07	26.76	242.88
7	3"	0.00	0.00	455.40
8	4"	0.00	0.00	759.00
9	6"	0.00	0.00	1,518.00
10	Gallonge Charge (Maximum of 10,000 gallons)			
11	(per 1000 gallons)	3.82	4.85	4.17
12	General Service			
13	5/8" x 3/4"	21.07	26.76	30.36
14	Full 3/4"	31.64	40.18	45.54
15	1"	52.74	66.98	75.90
16	1 1/2"	105.44	133.91	151.80
17	2"	168.73	214.29	242.88
18	3"	337.44	428.55	455.40
19	4"	528.09	670.67	759.00
20	6"	843.60	1,071.37	1,518.00
21	Gallonge Charge			
22	(per 1000 gallons)	4.56	5.79	4.90

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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	<u>18,315</u>	<u>99,262</u>		<u>\$ 897,656</u>
7	Average Bill				<u>\$ 49.01</u>
8	Irrigation				
9	5/8" x 3/4"	32		23.39	748
10	Gallons (000's)		<u>308</u>	5.02	<u>1,546</u>
11	Total Residential	<u>32</u>	<u>308</u>		<u>\$ 2,294</u>
12	Average Bill				<u>\$ 71.69</u>
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)		<u>1,702</u>	5.02	<u>8,544</u>
24	Total Gen. Serv.	<u>334</u>	<u>6,725</u>		<u>\$ 47,771</u>
25	Average Bill				<u>\$ 143.03</u>
26	Other water revenues				<u>40,032</u>
27	Total Revenue				<u>987,753</u>
28	Total revenue per books				<u>985,447</u>
29	Immaterial difference				<u>\$ 2,306</u>

Revenue Schedule at Test Year Rates - Proof of Revenue

Florida Public Service Commission

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.	(6) 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	4.56	3,342
13	1"	24		52.74	1,266
14	Gallons (000's)		849	4.56	3,871
15	2"	12		168.73	2,025
16	Gallons (000's)		341	4.56	1,555
17	Total Gen. Serv.	84	1,923		\$ 13,070
18	Average Bill				\$ 155.60
19	Miscellaneous service revenues				-
20	Total Historic Revenue				732,003
21	Total revenue per books				731,559
22	Immaterial difference				\$ 444

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		\$ 42.89	\$ 785,016
	Gallons (000's) - Tier 1		66,509	3.53	234,777
	Gallons (000's) - Tier 2		21,257	7.06	150,074
3	Gallons (000's) - Tier 3		11,446	10.59	121,213
4	1"	12		107.23	1,287
	Gallons (000's) - Tier 1		47	3.53	166
3	Gallons (000's) - Tier 2		3	7.06	21
5	Gallons (000's) - Tier 3		-	10.59	-
6	Total Residential	<u>18,315</u>	<u>99,262</u>		<u>\$ 1,292,554</u>
7	Average Bill				<u>\$ 70.57</u>
8	Irrigation				
9	5/8" x 3/4"	32		42.89	1,372
10	Gallons (000's)		308	5.10	1,571
11	Total Residential	<u>32</u>	<u>308</u>		<u>\$ 2,943</u>
12	Average Bill				<u>\$ 91.97</u>
13	General Service				
14	5/8" X 3/4"	249		42.89	10,680
15	Gallons (000's)		3,699	5.10	18,865
16	1"	60		107.23	6,434
17	Gallons (000's)		1,324	5.10	6,752
20	2"	25		343.12	8,578
23	Gallons (000's)		1,702	5.10	8,680
24	Total Gen. Serv.	<u>334</u>	<u>6,725</u>		<u>\$ 59,989</u>
25	Average Bill				<u>\$ 179.61</u>
26	Other water revenue				<u>40,032</u>
27	Total revenue at test year/proposed rates				<u>1,395,518</u>
28	Total revenue per books/proposed				<u>1,395,591</u>
29	Immaterial difference				<u>\$ (73)</u>

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		\$ 30.36	\$ 553,857
3	Gallons billed (000's) - Cap at 10k;		87,463	4.17	364,721
6	1"	12		75.90	911
7	Gallons billed (000's) - Cap at 10k;		50	4.17	209
8	Total Residential	<u>18,255</u>	<u>87,513</u>		<u>\$ 919,698</u>
9	Average Bill				<u>\$ 50.38</u>
10	General Service				
11	5/8" X 3/4"	48		30.36	\$ 1,457
12	Gallons (000's)		733	4.90	3,592
13	1"	24		75.90	1,822
14	Gallons (000's)		849	4.90	4,160
15	2"	12		242.88	2,915
16	Gallons (000's)		341	4.90	1,671
17	Total Gen. Serv.	<u>84</u>	<u>1,923</u>		<u>\$ 15,617</u>
18	Average Bill				<u>\$ 185.92</u>
19	Other sewer revenue				-
20	Total revenue at test year/proposed rates				935,315
21	Total revenue per books/proposed				<u>935,018</u>
22	Immaterial difference				<u>\$ 297</u>

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.

<u>Line No.</u>	<u>(1) Initial Connection</u>	<u>(2) Normal Reconnect</u>	<u>(3) Violation Reconnect</u>	<u>(4) Premises Visit</u>	<u>(5) Other Charges</u>	<u>(6) Total</u>
1	None				\$ -	\$ -
2	Pluris has recorded all miscellaneous charges to water.					
3	See page 1 of Schedule E-5 for breakdown of miscellaneous charges received.					

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	10,837	9,683	7.64 %

Note: Gallons sold will not agree to gallons sold from the Billing Analysis on Schedule E-14 and E-2 due to the rounding of gallons sold to the nearest 1,000 gallons as required by the Billing Analysis instructions on Schedule E-14. The difference of 75 gallons (000) is immaterial. Column (3) does agree to the 2011 Annual Report on page W-11.

**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

Utility	Indirect Expense Allocation (1)			Salary and Benefits Allocation (2)							
	Total EDU's	Indirect Allocation Percentage	Indirect Allocated Amount	Salary EDU's	Salary Allocation Percentage	Salary Allocated Amount	Direct Salary Allocation	Total Salary Allocation	Total Allocated Costs	Proforma Adjustment (3)	Adjusted Allocated Costs
Pluris Eastlake, Inc.	1,890	11.43%	\$ 74,856	1,890	17.25%	\$ 36,111		\$ 36,111	\$ 110,767	\$ 24,732	\$ 135,499
Pluris PCU, Inc.	3,119	18.86%	123,186	3,119	28.48%	59,619		59,619	182,805	40,833	223,638
Pluris, LLC	2,635	15.93%	104,048	2,635	24.06%	50,366		50,366	154,415	34,466	188,911
Pluris Southgate, Inc.	5,585	33.77%	220,572	-	-	-	\$ 167,007	167,007	387,579		387,579
Pluris Wedgefield, Inc.	3,309	20.01%	130,697	3,309	30.21%	63,241	-	63,241	193,938	43,313	237,251
Totals	16,538	100.00%	\$ 653,180	10,953	100.00%	\$ 209,337	\$ 167,007	\$ 376,344	\$ 1,029,504	\$ 143,374	\$ 1,172,878

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.

(3) Proforma adjustment to include cost of new controller.

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

Florida Public Service Commission

Company: **Pturis Holdings, LLC**
 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: **H-1**
 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 Issuing Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (8)-(9)-(10)	Effective Cost Rate (11)/(4)-(7)
1	American Security Bank; 6.75%	8/05/2010 to 12/15/2014	\$ 1,530,743	\$ 1,190,578	\$ 340,165	\$ -	\$ 6,024	\$ -	\$ 4,610	\$ 80,384	\$ 84,974	7.17 %
2	American Security Bank LOC 5.00%	9/15/2011 to 9/15/2012	2,000,000	808,650	808,650	-	-	-	-	40,433	40,433	5.00
3	Total		\$ 3,530,743	\$ 1,999,228	\$ 1,148,815	-	6,024	-	4,610	\$ 120,796	\$ 125,406	6.29 %

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

Florida Public Service Commission

Company: **Pluris Holdings, LLC**
 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: **H-1(a)**
 Page 1 of 1
 Preparer: **Lu Ann Danley**

132

(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 One Year	Unamortized Discount (Premium) Associated With Col(4)	Unamortized Interest Expense Associated With Col(4)	Annual Amortization of Discount (Premium) on Principal Outstanding	Annual Amort. of Interest Expense on Principal Outstanding	Interest Cost (Coupon Rate) x Col (4)	Total Interest Cost (5)+(9)+(10)	Effective Cost Rate (11)/(4)-(5)-(7)
1	American Security Bank; 6.75%;	8/05/2010 to 12/15/2014	\$ 1,530,743	\$ 1,190,578	\$ 340,165	\$ -	\$ 6,024	\$ -	\$ 4,610	\$ 80,364	\$ 84,974	7.17 %
2	American Security Bank LOC 5.00%	9/15/2011 to 9/15/2012	2,000,000	808,650	808,650	-	-	-	-	40,433	40,433	5.00
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
3	Total		\$ 3,530,743	\$ 1,999,228	\$ 1,148,815	\$ -	\$ 6,024	\$ -	\$ 4,610	\$ 120,798	\$ 125,408	6.29 %