

**CLASS A
WATER AND/OR WASTEWATER UTILITIES**

**FINANCIAL, RATE
AND ENGINEERING
MINIMUM FILING REQUIREMENTS**

VOLUME I

OF

Pluris Wedgefield, LLC

Exact Legal Name of Utility



FLORIDA PUBLIC SERVICE COMMISSION

FOR THE

Test Year Ended: 12/31/2022

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

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Schedule of Water Rate Base

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-1
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 11,966,333	\$ 2,228,429 (A)	\$ 14,194,762	A-5
2	Utility Land & Land Rights	1,443		1,443	A-5
3	Less: Non-Used & Useful Plant	-	- (B)	-	A-7
4	Construction Work in Progress	-		-	-
5	Less: Accumulated Depreciation	(5,893,414)	228,181 (C)	(5,665,233)	A-9
6	Less: CIAC	(3,001,852)		(3,001,852)	A-12
7	Accumulated Amortization of CIAC	1,391,204	-	1,391,204	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>218,645</u>	<u>(50,620) (D)</u>	<u>168,025</u>	A-17
13	Total Rate Base	<u>\$ 4,682,359</u>	<u>\$ 2,405,990</u>	<u>\$ 7,088,349</u>	

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: A-1(a)
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 11,966,333		\$ 11,966,333	A-5
2	Utility Land & Land Rights	1,443		1,443	A-5
3	Less: Non-Used & Useful Plant	-	\$ - (A)	-	A-7
4	Construction Work in Progress	-		-	-
5	Less: Accumulated Depreciation	(5,893,414)		(5,893,414)	A-9
6	Less: CIAC	(3,001,852)		(3,001,852)	A-12
7	Accumulated Amortization of CIAC	1,391,204		1,391,204	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>218,645</u>	<u>(52,356) (B)</u>	<u>166,289</u>	A-17
13	Total Rate Base	<u>\$ 4,682,359</u>	<u>\$ (52,356)</u>	<u>\$ 4,630,003</u>	

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-2
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 9,152,109	\$ - (A)	\$ 9,152,109	A-6
2	Utility Land & Land Rights	97,402		97,402	A-6
3	Less: Non-Used & Useful Plant	-	(19,387) (B)	(19,387)	A-7
4	Construction Work in Progress	-			-
5	Less: Accumulated Depreciation	(7,119,861)	- (C)	(7,119,861)	A-10
6	Less: CIAC	(4,344,556)		(4,344,556)	A-12
7	Accumulated Amortization of CIAC	3,154,198	-	3,154,198	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>115,620</u>	<u>31,361</u> (D)	<u>146,981</u>	A-17
13	Total Rate Base	<u>\$ 1,054,912</u>	<u>\$ 11,974</u>	<u>\$ 1,066,886</u>	

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [X] Final []
Historic [X] Projected []

Schedule: A-2(a)
Page 1 of 1
Preparer: Dan Winters

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	\$ 9,152,109		\$ 9,152,109	A-6
2	Utility Land & Land Rights	97,402		97,402	A-6
3	Less: Non-Used & Useful Plant	-	(19,387) (A)	(19,387)	A-7
4	Construction Work in Progress	-			-
5	Less: Accumulated Depreciation	(7,119,861)		(7,119,861)	A-10
6	Less: CIAC	(4,344,556)		(4,344,556)	A-12
7	Accumulated Amortization of CIAC	3,154,198		3,154,198	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>115,620</u>	<u>29,625</u> (B)	<u>145,245</u>	A-17
13	Total Rate Base	<u>\$ 1,054,912</u>	<u>\$ 10,238</u>	<u>\$ 1,065,150</u>	

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-3
 Page 1 of 1
 Preparer: Dan Winters

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			
3	AC Pipe replacement	\$ 2,515,214	\$ -
4	Removal of fully depreciated AC pipe	(286,785)	-
5		-	-
6		-	-
7	Total proforma adjustments to plant	<u>\$ 2,228,429</u>	<u>\$ -</u>
8	<u>(B) Non-used and Useful Plant in Service</u>		
9	1) To adjust for calculated non-used & useful plant	\$ -	\$ (171,673)
10	2) To adjust for associated accumulated depreciation	-	152,286
11	Net non-used & useful adjustment	<u>\$ -</u>	<u>\$ (19,387)</u>
12	<u>(C) Accumulated Depreciation of Utility Plant in Service</u>		
13			
14	Pipe replacement project (2.33% depreciation rate)	\$ 58,604	\$ -
15	Removal of fully depreciated AC pipe	(286,785)	-
16		-	-
17		-	-
18		<u>\$ (228,181)</u>	<u>\$ -</u>
19	<u>(D) Working Capital</u>		
20	Total adjustments to O & M Expense	\$ (404,968)	\$ 250,886
21	Factor	8	8
22	Total adjustment	<u>\$ (50,620)</u>	<u>\$ 31,361</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: A-3(a)
 Page 1 of 1
 Preparer: Dan Winters

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	\$ -	\$ (171,673)
3	2) To adjust for associated accumulated depreciation	-	152,286
4	Net non-used & useful adjustment	<u>\$ -</u>	<u>\$ (19,387)</u>
5	<u>(B) Working Capital</u>		
6	Total adjustments to O & M Expense	\$ (418,845)	\$ 237,010
7	Factor	<u>8</u>	<u>8</u>
8	Total adjustment	<u>\$ (52,356)</u>	<u>\$ 29,625</u>

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-4
Page 1 of 2
Preparer: Dan Winters

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	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS		\$ 7,689,053
	Add back reduction for proforma plant in 2012		7,979
	Difference in ending balance per Order and actual balance		15,763
			<u>\$ 7,712,795</u>
1b	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS	\$ 7,570,063	
	Less proforma plant added in 2012	(41,358)	
	Difference in ending balance per Order and actual balance	(36,543)	
		<u>\$ 7,492,162</u>	
2	2012 Additions	176,695	25,228
3	2012 Retirements	-	-
4	2012 Adjustments	-	-
5	12/31/12 Balance	<u>\$ 7,668,858</u>	<u>\$ 7,738,024</u>
6	2013 Additions	114,181	51,172
7	2013 Retirements	-	-
8	2013 Adjustments	-	-
9	12/31/13 Balance	<u>\$ 7,783,039</u>	<u>\$ 7,789,195</u>
10	2014 Additions	58,771	105,847
11	2014 Retirements	-	-
12	2014 Adjustments	18,941	8,117
13	12/31/14 Balance	<u>\$ 7,860,750</u>	<u>\$ 7,903,160</u>
14	2015 Additions	516,914	128,493
15	2015 Retirements	-	-
16	2015 Adjustments	(18,941)	(8,117)
17	12/31/15 Balance	<u>\$ 8,358,723</u>	<u>\$ 8,023,535</u>
18	2016 Additions	2,688,540	53,114
19	2016 Retirements	(224,489)	-
20	2016 Adjustments	-	-
21	12/31/16 Balance	<u>\$ 10,822,774</u>	<u>\$ 8,076,649</u>

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-4
Page 2 of 2
Preparer: Dan Winters

1	2017 Additions	756,603	105,744
2	2017 Retirements	(24,268)	(24,268)
3	2017 Adjustments	(359,023)	359,023
4	12/31/17 Balance	<u>\$ 11,196,086</u>	<u>\$ 8,517,149</u>
5	2018 Additions	222,324	125,328
6	2018 Retirements	(22,377)	-
7	2018 Adjustments	-	-
8	12/31/18 Balance	<u>\$ 11,396,034</u>	<u>\$ 8,642,476</u>
9	2019 Additions	106,406	360,355
10	2019 Retirements	(13,592)	(13,835)
11	2019 Adjustments	-	-
12	12/31/19 Balance	<u>\$ 11,488,847</u>	<u>\$ 8,988,996</u>
13	2020 Additions	194,238	117,339
14	2020 Retirements	(18,587)	(18,587)
15	2020 Adjustments	-	-
16	12/31/20 Balance	<u>\$ 11,664,498</u>	<u>\$ 9,087,748</u>
17	2021 Additions	218,595	125,989
18	2021 Retirements	(18,739)	(18,739)
19	2021 Adjustments	-	(1,598)
20	12/31/21 Balance	<u>\$ 11,864,354</u>	<u>\$ 9,193,400</u>
21	2022 Additions	347,037	142,323
22	2022 Retirements	(15,883)	(15,883)
23	2022 Adjustments	-	-
24	12/31/22 Balance	<u>\$ 12,195,508</u>	<u>\$ 9,319,840</u>

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

Schedule of Water Plant in Service By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-5
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	\$ 1,523		
3	302.1 Franchises	3,662		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	1,443		
7	304.2 Structures & Improvements	4,631,088		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	317,648		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	22,542		
13	310.2 Power Generation Equipment	58,162		
14	311.2 Pumping Equipment	281,334		
15	339.2 Other Plant & Misc. Equipment	12,118		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	87,269		
19	311.3 Pumping Equipment	191,195		
20	320.3 Water Treatment Equipment	2,641,201		
21	339.3 Other Plant & Misc. Equipment	-		
22	TRANSMISSION & DISTRIBUTION PLANT			
23	303.4 Land & Land Rights	-	0.00%	-
24	304.4 Structures & Improvements	60,055	0.00%	-
25	330.4 Distr. Reservoirs & Standpipes	84,050	0.00%	-
26	331.4 Transm. & Distribution Mains	1,426,792	0.00%	-
27	333.4 Services	490,476		-
28	334.4 Meters & Meter Installations	725,070		-
29	335.4 Hydrants	118,805		-
30	336.4 Backflow Prev. Device	10,562		-
31	339.4 Other Plant & Misc. Equipment	100,151	0.00%	-
32	GENERAL PLANT			
33	303.5 Land & Land Rights	-		
34	304.5 Structures & Improvements	122,718		
35	339.9 Other Plant & Misc Equipment	10,212		
36	340.5 Office Furniture & Equipment	4,174		
37	341.5 Transportation Equipment	154,353		
38	342.5 Stores Equipment	-		
39	343.5 Tools, Shop & Garage Equipment	70,537		
40	344.5 Laboratory Equipment	17,102		
41	345.5 Power Operated Equipment	4,797		
42	346.5 Communication Equipment	309,061		
43	347.5 Miscellaneous Equipment	-		
44	348.5 Other Tangible Plant	9,678		-
45	TOTAL	\$ 11,967,776		\$ -

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim Final
Historic Projected

Schedule: A-5
Page 2 of 2
Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	\$ 1,523		
3	302.1 Franchises	3,662		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	303.2 Land & Land Rights	1,443		
7	304.2 Structures & Improvements	4,631,088		
8	305.2 Collect. & Impound. Reservoirs	-		
9	306.2 Lake, River & Other Intakes	-		
10	307.2 Wells & Springs	317,648		
11	308.2 Infiltration Galleries & Tunnels	-		
12	309.2 Supply Mains	22,542		
13	310.2 Power Generation Equipment	58,162		
14	311.2 Pumping Equipment	281,334		
15	339.2 Other Plant & Misc. Equipment	12,118		
16	WATER TREATMENT PLANT			
17	303.3 Land & Land Rights	-		
18	304.3 Structures & Improvements	87,269		
19	311.3 Pumping Equipment	191,195		
20	320.3 Water Treatment Equipment	2,641,201		
21	339.3 Other Plant & Misc. Equipment	-		
22	TRANSMISSION & DISTRIBUTION PLANT			
23	303.4 Land & Land Rights	-	0.00%	-
24	304.4 Structures & Improvements	60,055	0.00%	-
25	330.4 Distr. Reservoirs & Standpipes	84,050	0.00%	-
26	331.4 Transm. & Distribution Mains	1,426,792	0.00%	-
27	333.4 Services	490,476		-
28	334.4 Meters & Meter Installations	725,070		-
29	335.4 Hydrants	118,805		-
30	336.4 Backflow Prev. Device	10,562		-
31	339.4 Other Plant & Misc. Equipment	100,151	0.00%	-
32	GENERAL PLANT			
33	303.5 Land & Land Rights	-		-
34	304.5 Structures & Improvements	122,718		-
35	339.9 Other Plant & Misc Equipment	10,212		-
36	340.5 Office Furniture & Equipment	4,174		-
37	341.5 Transportation Equipment	154,353		-
38	342.5 Stores Equipment	-		-
39	343.5 Tools, Shop & Garage Equipment	70,537		-
40	344.5 Laboratory Equipment	17,102		-
41	345.5 Power Operated Equipment	4,797		-
42	346.5 Communication Equipment	309,061		-
43	347.5 Miscellaneous Equipment	-		-
44	348.5 Other Tangible Plant	9,678		-
45	TOTAL	\$ 11,967,776		\$ -

Schedule of Water Plant in Service By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-W5
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-5a
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
3	302.1 Franchises	1,379	1,379	1,379	1,379	4,677	4,677	4,677
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	1,443	1,443	1,443	1,443	1,443	1,443	1,443
7	304.2 Structures & Improvements	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	317,648	317,648	317,648	317,648	317,648	317,648	317,648
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	22,542	22,542	22,542	22,542	22,542	22,542	22,542
13	310.2 Power Generation Equipment	58,082	58,082	58,082	58,082	58,082	58,082	58,082
14	311.2 Pumping Equipment	281,334	281,334	281,334	281,334	281,334	281,334	281,334
15	339.2 Other Plant & Misc. Equipment	12,118	12,118	12,118	12,118	12,118	12,118	12,118
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	87,269	87,269	87,269	87,269	87,269	87,269	87,269
19	311.3 Pumping Equipment	177,353	177,353	187,361	187,361	188,297	189,612	190,553
20	320.3 Water Treatment Equipment	2,592,535	2,592,535	2,593,824	2,595,208	2,622,288	2,623,023	2,630,141
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	60,055	60,055	60,055	60,055	60,055	60,055	60,055
25	330.4 Distr. Reservoirs & Standpipes	84,050	84,050	84,050	84,050	84,050	84,050	84,050
26	331.4 Transm. & Distribution Mains	1,422,799	1,422,799	1,426,046	1,426,690	1,426,690	1,426,690	1,426,690
27	333.4 Services	482,295	482,580	482,881	484,382	484,382	484,382	484,717
28	334.4 Meters & Meter Installations	723,791	723,791	723,791	724,321	724,490	724,490	726,649
29	335.4 Hydrants	117,990	117,990	117,990	117,990	117,990	117,990	117,990
30	336.4 Backflow Prev. Device	10,562	10,562	10,562	10,562	10,562	10,562	10,562
31	339.4 Other Plant & Misc. Equipment	100,151	100,151	100,151	100,151	100,151	100,151	100,151
32	GENERAL PLANT							
33	303.5 Land & Land Rights	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	122,718	122,718	122,718	122,718	122,718	122,718	122,718
35	339.9 Other Plant & Misc Equipment	10,212	10,212	10,212	10,212	10,212	10,212	10,212
36	340.5 Office Furniture & Equipment	4,174	4,174	4,174	4,174	4,174	4,174	4,174
37	341.5 Transportation Equipment	153,033	153,033	153,033	153,033	153,033	153,033	153,033
38	342.5 Stores Equipment	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	69,802	69,802	69,802	69,802	69,802	69,802	69,802
40	344.5 Laboratory Equipment	14,615	14,615	15,151	15,151	18,048	18,048	18,048
41	345.5 Power Operated Equipment	4,797	4,797	4,797	4,797	4,797	4,797	4,797
42	346.5 Communication Equipment	289,317	289,317	290,703	290,823	290,823	299,473	309,874
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
44	348.5 Other Tangible Plant	9,678	9,678	9,678	9,678	9,678	9,678	9,678
45	TOTAL	\$ 11,864,354	\$ 11,864,639	\$ 11,881,404	\$ 11,885,583	\$ 11,919,964	\$ 11,930,665	\$ 11,951,618

Schedule of Water Plant in Service By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-W5
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-5a
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
3	302.1 Franchises	4,677	4,677	4,677	4,677	4,677	4,677	3,662
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	1,443	1,443	1,443	1,443	1,443	1,443	1,443
7	304.2 Structures & Improvements	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	317,648	317,648	317,648	317,648	317,648	317,648	317,648
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	22,542	22,542	22,542	22,542	22,542	22,542	22,542
13	310.2 Power Generation Equipment	58,082	58,290	58,290	58,290	58,290	58,290	58,162
14	311.2 Pumping Equipment	281,334	281,334	281,334	281,334	281,334	281,334	281,334
15	339.2 Other Plant & Misc. Equipment	12,118	12,118	12,118	12,118	12,118	12,118	12,118
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	87,269	87,269	87,269	87,269	87,269	87,269	87,269
19	311.3 Pumping Equipment	190,757	195,612	195,612	199,135	199,135	207,390	191,195
20	320.3 Water Treatment Equipment	2,633,735	2,640,342	2,667,810	2,674,132	2,683,850	2,786,188	2,641,201
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	60,055	60,055	60,055	60,055	60,055	60,055	60,055
25	330.4 Distr. Reservoirs & Standpipes	84,050	84,050	84,050	84,050	84,050	84,050	84,050
26	331.4 Transm. & Distribution Mains	1,426,690	1,428,640	1,428,640	1,428,640	1,428,640	1,428,640	1,426,792
27	333.4 Services	493,967	495,151	495,281	495,449	505,036	505,681	490,476
28	334.4 Meters & Meter Installations	725,371	725,371	725,879	725,946	725,946	726,081	725,070
29	335.4 Hydrants	117,990	119,827	119,827	119,827	119,827	121,227	118,805
30	336.4 Backflow Prev. Device	10,562	10,562	10,562	10,562	10,562	10,562	10,562
31	339.4 Other Plant & Misc. Equipment	100,151	100,151	100,151	100,151	100,151	100,151	100,151
32	GENERAL PLANT							
33	303.5 Land & Land Rights	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	122,718	122,718	122,718	122,718	122,718	122,718	122,718
35	339.9 Other Plant & Misc Equipment	10,212	10,212	10,212	10,212	10,212	10,212	10,212
36	340.5 Office Furniture & Equipment	4,174	4,174	4,174	4,174	4,174	4,174	4,174
37	341.5 Transportation Equipment	153,033	153,033	153,033	153,033	161,610	161,610	154,353
38	342.5 Stores Equipment	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	69,802	71,713	71,713	71,713	71,713	71,713	70,537
40	344.5 Laboratory Equipment	18,048	18,120	18,120	18,120	18,120	18,120	17,102
41	345.5 Power Operated Equipment	4,797	4,797	4,797	4,797	4,797	4,797	4,797
42	346.5 Communication Equipment	311,652	319,999	322,776	322,776	335,725	344,530	309,061
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
44	348.5 Other Tangible Plant	9,678	9,678	9,678	9,678	9,678	9,678	9,678
45	TOTAL	\$ 11,965,165	\$ 11,992,137	\$ 12,023,019	\$ 12,033,100	\$ 12,073,930	\$ 12,195,508	\$ 11,967,776

Schedule of Water Plant in Service By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-5b
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
3	302.1 Franchises	1,379	1,379	1,379	1,379	4,677	4,677	4,677
4	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	1,443	1,443	1,443	1,443	1,443	1,443	1,443
7	304.2 Structures & Improvements	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	317,648	317,648	317,648	317,648	317,648	317,648	317,648
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	22,542	22,542	22,542	22,542	22,542	22,542	22,542
13	310.2 Power Generation Equipment	58,082	58,082	58,082	58,082	58,082	58,082	58,082
14	311.2 Pumping Equipment	281,334	281,334	281,334	281,334	281,334	281,334	281,334
15	339.2 Other Plant & Misc. Equipment	12,118	12,118	12,118	12,118	12,118	12,118	12,118
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	87,269	87,269	87,269	87,269	87,269	87,269	87,269
19	311.3 Pumping Equipment	177,353	177,353	187,361	187,361	188,297	189,612	190,553
20	320.3 Water Treatment Equipment	2,592,535	2,592,535	2,593,824	2,595,208	2,622,288	2,623,023	2,630,141
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	60,055	60,055	60,055	60,055	60,055	60,055	60,055
25	330.4 Distr. Reservoirs & Standpipes	84,050	84,050	84,050	84,050	84,050	84,050	84,050
26	331.4 Transm. & Distribution Mains	1,422,799	1,422,799	1,426,046	1,426,690	1,426,690	1,426,690	1,426,690
27	333.4 Services	482,295	482,580	482,881	484,382	484,382	484,382	484,717
28	334.4 Meters & Meter Installations	723,791	723,791	723,791	724,321	724,490	724,490	726,649
29	335.4 Hydrants	117,990	117,990	117,990	117,990	117,990	117,990	117,990
30	336.4 Backflow Prev. Device	10,562	10,562	10,562	10,562	10,562	10,562	10,562
31	339.4 Other Plant & Misc. Equipment	100,151	100,151	100,151	100,151	100,151	100,151	100,151
32	GENERAL PLANT							
33	303.5 Land & Land Rights	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	122,718	122,718	122,718	122,718	122,718	122,718	122,718
35	339.9 Other Plant & Misc. Equipment	10,212	10,212	10,212	10,212	10,212	10,212	10,212
36	340.5 Office Furniture & Equipment	4,174	4,174	4,174	4,174	4,174	4,174	4,174
37	341.5 Transportation Equipment	153,033	153,033	153,033	153,033	153,033	153,033	153,033
38	342.5 Stores Equipment	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	69,802	69,802	69,802	69,802	69,802	69,802	69,802
40	344.5 Laboratory Equipment	14,615	14,615	15,151	15,151	18,048	18,048	18,048
41	345.5 Power Operated Equipment	4,797	4,797	4,797	4,797	4,797	4,797	4,797
42	346.5 Communication Equipment	289,317	289,317	290,703	290,823	290,823	299,473	309,874
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
44	348.5 Other Tangible Plant	9,678	9,678	9,678	9,678	9,678	9,678	9,678
45	TOTAL	\$ 11,864,354	\$ 11,864,639	\$ 11,881,404	\$ 11,885,583	\$ 11,919,964	\$ 11,930,665	\$ 11,951,618

Schedule of Water Plant in Service By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-5b
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-4

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523	\$ 1,523
3	302.1 Franchises	4,677	4,677	4,677	4,677	4,677	4,677	3,662
4	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	303.2 Land & Land Rights	1,443	1,443	1,443	1,443	1,443	1,443	1,443
7	304.2 Structures & Improvements	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088	4,631,088
8	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
9	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
10	307.2 Wells & Springs	317,648	317,648	317,648	317,648	317,648	317,648	317,648
11	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
12	309.2 Supply Mains	22,542	22,542	22,542	22,542	22,542	22,542	22,542
13	310.2 Power Generation Equipment	58,082	58,290	58,290	58,290	58,290	58,290	58,162
14	311.2 Pumping Equipment	281,334	281,334	281,334	281,334	281,334	281,334	281,334
15	339.2 Other Plant & Misc. Equipment	12,118	12,118	12,118	12,118	12,118	12,118	12,118
16	WATER TREATMENT PLANT							
17	303.3 Land & Land Rights	-	-	-	-	-	-	-
18	304.3 Structures & Improvements	87,269	87,269	87,269	87,269	87,269	87,269	87,269
19	311.3 Pumping Equipment	190,757	195,612	195,612	199,135	199,135	207,390	191,195
20	320.3 Water Treatment Equipment	2,633,735	2,640,342	2,667,810	2,674,132	2,683,850	2,786,188	2,641,201
21	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TRANSMISSION & DISTRIBUTION PLANT							
23	303.4 Land & Land Rights	-	-	-	-	-	-	-
24	304.4 Structures & Improvements	60,055	60,055	60,055	60,055	60,055	60,055	60,055
25	330.4 Distr. Reservoirs & Standpipes	84,050	84,050	84,050	84,050	84,050	84,050	84,050
26	331.4 Transm. & Distribution Mains	1,426,690	1,428,640	1,428,640	1,428,640	1,428,640	1,428,640	1,426,792
27	333.4 Services	493,967	495,151	495,281	495,449	505,036	505,681	490,476
28	334.4 Meters & Meter Installations	725,371	725,371	725,879	725,946	725,946	726,081	725,070
29	335.4 Hydrants	117,990	119,827	119,827	119,827	119,827	121,227	118,805
30	336.4 Backflow Prev. Device	10,562	10,562	10,562	10,562	10,562	10,562	10,562
31	339.4 Other Plant & Misc. Equipment	100,151	100,151	100,151	100,151	100,151	100,151	100,151
32	GENERAL PLANT							
33	303.5 Land & Land Rights	-	-	-	-	-	-	-
34	304.5 Structures & Improvements	122,718	122,718	122,718	122,718	122,718	122,718	122,718
35	339.9 Other Plant & Misc. Equipment	10,212	10,212	10,212	10,212	10,212	10,212	10,212
36	340.5 Office Furniture & Equipment	4,174	4,174	4,174	4,174	4,174	4,174	4,174
37	341.5 Transportation Equipment	153,033	153,033	153,033	153,033	161,610	161,610	154,353
38	342.5 Stores Equipment	-	-	-	-	-	-	-
39	343.5 Tools, Shop & Garage Equipment	69,802	71,713	71,713	71,713	71,713	71,713	70,537
40	344.5 Laboratory Equipment	18,048	18,120	18,120	18,120	18,120	18,120	17,102
41	345.5 Power Operated Equipment	4,797	4,797	4,797	4,797	4,797	4,797	4,797
42	346.5 Communication Equipment	311,652	319,999	322,776	322,776	335,725	344,530	309,061
43	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
44	348.5 Other Tangible Plant	9,678	9,678	9,678	9,678	9,678	9,678	9,678
45	TOTAL	\$ 11,965,165	\$ 11,992,137	\$ 12,023,019	\$ 12,033,100	\$ 12,073,930	\$ 12,195,508	\$ 11,967,776

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-6
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	\$ 12,260		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	97,402		
7	354.2 Structures & Improvements	15,016	0.00%	
8	355.2 Power Generation Equipment	113,891	0.00%	
9	360.2 Collection Sewers - Force	302,182	0.00%	
10	361.2 Collection Sewers - Gravity	2,025,202	0.00%	
11	362.2 Special Collecting Structures	-	0.00%	
12	363.2 Services to Customers	465,158	0.00%	
13	364.2 Flow Measuring Devices	9,098	0.00%	
14	365.2 Flow Measuring Installations	-	0.00%	
15	389.2 Other Plant & Misc. Equipment	-	0.00%	
16	SYSTEM PUMPING PLANT			
17	353.3 Land & Land Rights	-		
18	354.3 Structures & Improvements	3,823,201		
19	370.3 Receiving Wells	9,790		
20	371.3 Pumping Equipment	222,780		
21	389.3 Other Plant & Misc. Equipment	-		
22	TREATMENT AND DISPOSAL PLANT			
23	353.4 Land & Land Rights	-		
24	354.4 Structures & Improvements	153,535	12.68%	19,462
25	355.4 Power Generation Equipment	-	12.68%	-
26	380.4 Treatment & Disposal Equipment	805,199	12.68%	102,066
27	381.4 Plant Sewers	-	12.68%	-
28	382.4 Outfall Sewer Lines	372,681	12.68%	47,241
29	389.4 Other Plant & Misc. Equipment	22,913	12.68%	2,904
30	RECLAIMED TREATMENT PLANT			
31	353.5 Land & Land Rights	-		
32	354.5 Structures & Improvements	-		
33	355.5 Power Generation Equipment	-		
34	371.5 Pumping Equipment	-		
35	374.5 Reuse Distribution Reservoirs	-		
36	381.5 Plant Sewers	24,194		
37	389.5 Other Plant & Misc. Equipment	-		
38	RECLAIMED DISTRIBUTION PLANT			
39	353.6 Land & Land Rights	-		
40	354.6 Structures & Improvements	564		
41	355.6 Power Generation Equipment	-		
42	366.6 Resue Services	9,043		
43	367.6 Resue Meters & Meter Inst.	6,257		
44	375.6 Reuse Trans. & Dist. Sytem	412,961		
45	389.6 Other Plant & Misc. Equipment	-		
46	GENERAL PLANT			
47	353.7 Land & Land Rights	-		
48	354.7 Structures & Improvements	128,579		
49	390.7 Office Furniture & Equipment	2,358		
50	391.7 Transportation Equipment	131,699		
51	392.7 Stores Equipment	-		
52	393.7 Tools, Shop & Garage Equipment	7,201		
53	394.7 Laboratory Equipment	11,318		
54	395.7 Power Operated Equipment	11,635		
55	396.7 Communication Equipment	45,963		
56	397.7 Miscellaneous Equipment	7,433		
57	398.7 Other Tangible Plant	-		-
58	TOTAL	\$ 9,249,511		\$ 171,673

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: A-6
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year Total	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	\$ 12,260		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	353.2 Land & Land Rights	97,402		
7	354.2 Structures & Improvements	15,016	0.00%	
8	355.2 Power Generation Equipment	113,891	0.00%	
9	360.2 Collection Sewers - Force	302,182	0.00%	
10	361.2 Collection Sewers - Gravity	2,025,202	0.00%	
11	362.2 Special Collecting Structures	-	0.00%	
12	363.2 Services to Customers	465,158	0.00%	
13	364.2 Flow Measuring Devices	9,098	0.00%	
14	365.2 Flow Measuring Installations	-	0.00%	
15	389.2 Other Plant & Misc. Equipment	-	0.00%	
16	SYSTEM PUMPING PLANT			
17	353.3 Land & Land Rights	-		
18	354.3 Structures & Improvements	3,823,201		
19	370.3 Receiving Wells	9,790		
20	371.3 Pumping Equipment	222,780		
21	389.3 Other Plant & Misc. Equipment	-		
22	TREATMENT AND DISPOSAL PLANT			
23	353.4 Land & Land Rights	-	12.68%	-
24	354.4 Structures & Improvements	153,535	12.68%	19,462
25	355.4 Power Generation Equipment	-	12.68%	-
26	380.4 Treatment & Disposal Equipment	805,199	12.68%	102,066
27	381.4 Plant Sewers	-	12.68%	-
28	382.4 Outfall Sewer Lines	372,681	12.68%	47,241
29	389.4 Other Plant & Misc. Equipment	22,913	12.68%	2,904
30	RECLAIMED TREATMENT PLANT			
31	353.5 Land & Land Rights	-		
32	354.5 Structures & Improvements	-		
33	355.5 Power Generation Equipment	-		
34	371.5 Pumping Equipment	-		
35	374.5 Reuse Distribution Reservoirs	-		
36	381.5 Plant Sewers	24,194		
37	389.5 Other Plant & Misc. Equipment	-		
38	RECLAIMED DISTRIBUTION PLANT			
39	353.6 Land & Land Rights	-		
40	354.6 Structures & Improvements	564		
41	355.6 Power Generation Equipment	-		
42	366.6 Resue Services	9,043		
43	367.6 Resue Meters & Meter Inst.	6,257		
44	375.6 Reuse Trans. & Dist. Sytem	412,961		
45	389.6 Other Plant & Misc. Equipment	-		
46	GENERAL PLANT			
47	353.7 Land & Land Rights	-		
48	354.7 Structures & Improvements	128,579		
49	390.7 Office Furniture & Equipment	2,358		
50	391.7 Transportation Equipment	131,699		
51	392.7 Stores Equipment	-		
52	393.7 Tools, Shop & Garage Equipment	7,201		
53	394.7 Laboratory Equipment	11,318		
54	395.7 Power Operated Equipment	11,635		
55	396.7 Communication Equipment	45,963		
56	397.7 Miscellaneous Equipment	7,433		
57	398.7 Other Tangible Plant	-		
58	TOTAL	\$ 9,249,511		\$ 171,673

Schedule of Wastewater Plant in Service By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-6a
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	97,402	97,402	97,402	97,402	97,402	97,402	97,402
7	354.2 Structures & Improvements	15,016	15,016	15,016	15,016	15,016	15,016	15,016
8	355.2 Power Generation Equipment	113,891	113,891	113,891	113,891	113,891	113,891	113,891
9	360.2 Collection Sewers - Force	301,940	301,940	301,940	302,190	302,190	302,190	302,282
10	361.2 Collection Sewers - Gravity	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-
12	363.2 Services to Customers	465,158	465,158	465,158	465,158	465,158	465,158	465,158
13	364.2 Flow Measuring Devices	8,826	8,826	8,826	9,180	9,180	9,180	9,180
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	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201
19	370.3 Receiving Wells	9,790	9,790	9,790	9,790	9,790	9,790	9,790
20	371.3 Pumping Equipment	199,216	199,501	200,034	209,802	209,802	212,352	227,670
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	141,547	141,547	141,547	141,723	141,723	160,983	160,983
25	355.4 Power Generation Equipment	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	801,546	801,546	801,546	801,811	801,811	801,811	801,903
27	381.4 Plant Sewers	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
29	389.4 Other Plant & Misc. Equipment	22,913	22,913	22,913	22,913	22,913	22,913	22,913
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights	-	-	-	-	-	-	-
32	354.5 Structures & Improvements	-	-	-	-	-	-	-
33	355.5 Power Generation Equipment	-	-	-	-	-	-	-
34	371.5 Pumping Equipment	-	-	-	-	-	-	-
35	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-
36	381.5 Plant Sewers	24,134	24,134	24,134	24,134	24,134	24,134	24,134
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	564	564	564	564	564	564	564
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-
42	366.6 Resue Services	8,998	8,998	8,998	9,056	9,056	9,056	9,056
43	367.6 Resuse Meters & Meter Inst.	6,257	6,257	6,257	6,257	6,257	6,257	6,257
44	375.6 Reuse Trans. & Dist. Sytem	409,452	409,452	409,452	409,570	409,570	409,570	409,570
45	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
46	GENERAL PLANT							
47	353.7 Land & Land Rights	-	-	-	-	-	-	-
48	354.7 Structures & Improvements	128,579	128,579	128,579	128,579	128,579	128,579	128,579
49	390.7 Office Furniture & Equipment	2,358	2,358	2,358	2,358	2,358	2,358	2,358
50	391.7 Transportation Equipment	130,379	130,379	130,379	130,379	130,379	130,379	130,379
51	392.7 Stores Equipment	-	-	-	-	-	-	-
52	393.7 Tools, Shop & Garage Equipment	7,201	7,201	7,201	7,201	7,201	7,201	7,201
53	394.7 Laboratory Equipment	10,956	10,956	10,956	11,427	11,427	11,427	11,427
54	395.7 Power Operated Equipment	8,767	8,767	8,767	8,767	12,910	12,910	12,910
55	396.7 Communication Equipment	39,575	39,575	39,575	43,040	43,040	49,090	49,090
56	397.7 Miscellaneous Equipment	7,433	7,433	7,433	7,433	7,433	7,433	7,433
57	398.7 Other Tangible Plant	-	-	-	-	-	-	-
58	TOTAL	\$ 9,193,400	\$ 9,193,685	\$ 9,194,219	\$ 9,209,144	\$ 9,213,287	\$ 9,241,147	\$ 9,256,648

Schedule of Wastewater Plant in Service By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-6a
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	97,402	97,402	97,402	97,402	97,402	97,402	97,402
7	354.2 Structures & Improvements	15,016	15,016	15,016	15,016	15,016	15,016	15,016
8	355.2 Power Generation Equipment	113,891	113,891	113,891	113,891	113,891	113,891	113,891
9	360.2 Collection Sewers - Force	302,282	302,282	302,282	302,282	302,282	302,282	302,182
10	361.2 Collection Sewers - Gravity	2,023,599	2,028,099	2,028,099	2,028,099	2,028,099	2,028,099	2,025,202
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-
12	363.2 Services to Customers	465,158	465,158	465,158	465,158	465,158	465,158	465,158
13	364.2 Flow Measuring Devices	9,180	9,180	9,180	9,180	9,180	9,180	9,098
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	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201
19	370.3 Receiving Wells	9,790	9,790	9,790	9,790	9,790	9,790	9,790
20	371.3 Pumping Equipment	228,038	236,377	237,478	237,848	245,918	252,103	222,780
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	160,983	160,983	160,983	160,983	160,983	160,983	153,535
25	355.4 Power Generation Equipment	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	802,358	808,527	809,305	809,305	810,068	816,044	805,199
27	381.4 Plant Sewers	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
29	389.4 Other Plant & Misc. Equipment	22,913	22,913	22,913	22,913	22,913	22,913	22,913
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights	-	-	-	-	-	-	-
32	354.5 Structures & Improvements	-	-	-	-	-	-	-
33	355.5 Power Generation Equipment	-	-	-	-	-	-	-
34	371.5 Pumping Equipment	-	-	-	-	-	-	-
35	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-
36	381.5 Plant Sewers	24,134	24,134	24,328	24,328	24,328	24,328	24,194
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	564	564	564	564	564	564	564
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-
42	366.6 Resue Services	9,056	9,056	9,056	9,056	9,056	9,056	9,043
43	367.6 Resuse Meters & Meter Inst.	6,257	6,257	6,257	6,257	6,257	6,257	6,257
44	375.6 Reuse Trans. & Dist. Sytem	409,570	409,570	420,679	420,679	420,679	420,679	412,961
45	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
46	GENERAL PLANT							
47	353.7 Land & Land Rights	-	-	-	-	-	-	-
48	354.7 Structures & Improvements	128,579	128,579	128,579	128,579	128,579	128,579	128,579
49	390.7 Office Furniture & Equipment	2,358	2,358	2,358	2,358	2,358	2,358	2,358
50	391.7 Transportation Equipment	130,379	130,379	130,379	130,379	138,956	138,956	131,699
51	392.7 Stores Equipment	-	-	-	-	-	-	-
52	393.7 Tools, Shop & Garage Equipment	7,201	7,201	7,201	7,201	7,201	7,201	7,201
53	394.7 Laboratory Equipment	11,427	11,427	11,427	11,427	11,427	11,427	11,318
54	395.7 Power Operated Equipment	12,910	12,910	12,910	12,910	12,910	12,910	11,635
55	396.7 Communication Equipment	49,090	49,090	49,090	49,090	49,090	49,090	45,963
56	397.7 Miscellaneous Equipment	7,433	7,433	7,433	7,433	7,433	7,433	7,433
57	398.7 Other Tangible Plant	-	-	-	-	-	-	-
58	TOTAL	\$ 9,257,709	\$ 9,276,718	\$ 9,289,899	\$ 9,290,269	\$ 9,307,680	\$ 9,319,840	\$ 9,249,511

Schedule of Wastewater Plant in Service By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-6b
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	97,402	97,402	97,402	97,402	97,402	97,402	97,402
7	354.2 Structures & Improvements	15,016	15,016	15,016	15,016	15,016	15,016	15,016
8	355.2 Power Generation Equipment	113,891	113,891	113,891	113,891	113,891	113,891	113,891
9	360.2 Collection Sewers - Force	301,940	301,940	301,940	302,190	302,190	302,190	302,282
10	361.2 Collection Sewers - Gravity	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361	2,023,361
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-
12	363.2 Services to Customers	465,158	465,158	465,158	465,158	465,158	465,158	465,158
13	364.2 Flow Measuring Devices	8,826	8,826	8,826	9,180	9,180	9,180	9,180
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	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201
19	370.3 Receiving Wells	9,790	9,790	9,790	9,790	9,790	9,790	9,790
20	371.3 Pumping Equipment	199,216	199,501	200,034	209,802	209,802	212,352	227,670
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	141,547	141,547	141,547	141,723	141,723	160,983	160,983
25	355.4 Power Generation Equipment	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	801,546	801,546	801,546	801,811	801,811	801,811	801,903
27	381.4 Plant Sewers	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
29	389.4 Other Plant & Misc. Equipment	22,913	22,913	22,913	22,913	22,913	22,913	22,913
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights	-	-	-	-	-	-	-
32	354.5 Structures & Improvements	-	-	-	-	-	-	-
33	355.5 Power Generation Equipment	-	-	-	-	-	-	-
34	371.5 Pumping Equipment	-	-	-	-	-	-	-
35	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-
36	381.5 Plant Sewers	24,134	24,134	24,134	24,134	24,134	24,134	24,134
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	564	564	564	564	564	564	564
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-
42	366.6 Resue Services	8,998	8,998	8,998	9,056	9,056	9,056	9,056
43	367.6 Resuse Meters & Meter Inst.	6,257	6,257	6,257	6,257	6,257	6,257	6,257
44	375.6 Reuse Trans. & Dist. Sytem	409,452	409,452	409,452	409,570	409,570	409,570	409,570
45	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
46	GENERAL PLANT							
47	353.7 Land & Land Rights	-	-	-	-	-	-	-
48	354.7 Structures & Improvements	128,579	128,579	128,579	128,579	128,579	128,579	128,579
49	390.7 Office Furniture & Equipment	2,358	2,358	2,358	2,358	2,358	2,358	2,358
50	391.7 Transportation Equipment	130,379	130,379	130,379	130,379	130,379	130,379	130,379
51	392.7 Stores Equipment	-	-	-	-	-	-	-
52	393.7 Tools, Shop & Garage Equipment	7,201	7,201	7,201	7,201	7,201	7,201	7,201
53	394.7 Laboratory Equipment	10,956	10,956	10,956	11,427	11,427	11,427	11,427
54	395.7 Power Operated Equipment	8,767	8,767	8,767	8,767	12,910	12,910	12,910
55	396.7 Communication Equipment	39,575	39,575	39,575	43,040	43,040	49,090	49,090
56	397.7 Miscellaneous Equipment	7,433	7,433	7,433	7,433	7,433	7,433	7,433
57	398.7 Other Tangible Plant	-	-	-	-	-	-	-
58	TOTAL	\$ 9,193,400	\$ 9,193,685	\$ 9,194,219	\$ 9,209,144	\$ 9,213,287	\$ 9,241,147	\$ 9,256,648

Schedule of Wastewater Plant in Service By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-6b
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-2, A-4

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260	\$ 12,260
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	353.2 Land & Land Rights	97,402	97,402	97,402	97,402	97,402	97,402	97,402
7	354.2 Structures & Improvements	15,016	15,016	15,016	15,016	15,016	15,016	15,016
8	355.2 Power Generation Equipment	113,891	113,891	113,891	113,891	113,891	113,891	113,891
9	360.2 Collection Sewers - Force	302,282	302,282	302,282	302,282	302,282	302,282	302,182
10	361.2 Collection Sewers - Gravity	2,023,599	2,028,099	2,028,099	2,028,099	2,028,099	2,028,099	2,025,202
11	362.2 Special Collecting Structures	-	-	-	-	-	-	-
12	363.2 Services to Customers	465,158	465,158	465,158	465,158	465,158	465,158	465,158
13	364.2 Flow Measuring Devices	9,180	9,180	9,180	9,180	9,180	9,180	9,098
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	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201	3,823,201
19	370.3 Receiving Wells	9,790	9,790	9,790	9,790	9,790	9,790	9,790
20	371.3 Pumping Equipment	228,038	236,377	237,478	237,848	245,918	252,103	222,780
21	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
22	TREATMENT AND DISPOSAL PLANT							
23	353.4 Land & Land Rights	-	-	-	-	-	-	-
24	354.4 Structures & Improvements	160,983	160,983	160,983	160,983	160,983	160,983	153,535
25	355.4 Power Generation Equipment	-	-	-	-	-	-	-
26	380.4 Treatment & Disposal Equipment	802,358	808,527	809,305	809,305	810,068	816,044	805,199
27	381.4 Plant Sewers	-	-	-	-	-	-	-
28	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
29	389.4 Other Plant & Misc. Equipment	22,913	22,913	22,913	22,913	22,913	22,913	22,913
30	RECLAIMED TREATMENT PLANT							
31	353.5 Land & Land Rights	-	-	-	-	-	-	-
32	354.5 Structures & Improvements	-	-	-	-	-	-	-
33	355.5 Power Generation Equipment	-	-	-	-	-	-	-
34	371.5 Pumping Equipment	-	-	-	-	-	-	-
35	374.5 Reuse Distribution Reservoirs	-	-	-	-	-	-	-
36	381.5 Plant Sewers	24,134	24,134	24,328	24,328	24,328	24,328	24,194
37	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
38	RECLAIMED DISTRIBUTION PLANT							
39	353.6 Land & Land Rights	-	-	-	-	-	-	-
40	354.6 Structures & Improvements	564	564	564	564	564	564	564
41	355.6 Power Generation Equipment	-	-	-	-	-	-	-
42	366.6 Resue Services	9,056	9,056	9,056	9,056	9,056	9,056	9,043
43	367.6 Resue Meters & Meter Inst.	6,257	6,257	6,257	6,257	6,257	6,257	6,257
44	375.6 Reuse Trans. & Dist. Sytem	409,570	409,570	420,679	420,679	420,679	420,679	412,961
45	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
46	GENERAL PLANT							
47	353.7 Land & Land Rights	-	-	-	-	-	-	-
48	354.7 Structures & Improvements	128,579	128,579	128,579	128,579	128,579	128,579	128,579
49	390.7 Office Furniture & Equipment	2,358	2,358	2,358	2,358	2,358	2,358	2,358
50	391.7 Transportation Equipment	130,379	130,379	130,379	130,379	138,956	138,956	131,699
51	392.7 Stores Equipment	-	-	-	-	-	-	-
52	393.7 Tools, Shop & Garage Equipment	7,201	7,201	7,201	7,201	7,201	7,201	7,201
53	394.7 Laboratory Equipment	11,427	11,427	11,427	11,427	11,427	11,427	11,318
54	395.7 Power Operated Equipment	12,910	12,910	12,910	12,910	12,910	12,910	11,635
55	396.7 Communication Equipment	49,090	49,090	49,090	49,090	49,090	49,090	45,963
56	397.7 Miscellaneous Equipment	7,433	7,433	7,433	7,433	7,433	7,433	7,433
57	398.7 Other Tangible Plant	-	-	-	-	-	-	-
58	TOTAL	\$ 9,257,709	\$ 9,276,718	\$ 9,289,899	\$ 9,290,269	\$ 9,307,680	\$ 9,319,840	\$ 9,249,511

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-7
 Page 1 of 2
 Preparer: Dan Winters

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	\$ 11,966,333	\$ -	\$ 11,966,333
2	Land	1,443	-	1,443
3	Accumulated Depreciation	(5,893,414)	-	(5,893,414)
4	Other (Explain)			
5	Total	<u>\$ 6,074,361</u>	<u>\$ -</u>	<u>\$ 6,074,361</u>
WASTEWATER				
6	Plant in Service	\$ 9,152,109	\$ (171,673)	\$ 8,980,436
7	Land	97,402	-	97,402
8	Accumulated Depreciation	(7,119,861)	152,286	(6,967,575)
9	Other (Explain)			
10	Total	<u>\$ 2,129,650</u>	<u>\$ (19,387)</u>	<u>\$ 2,110,263</u>

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

Non-Used and Useful Plant - Summary - Interim

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-7
 Page 2 of 2
 Preparer: Dan Winters

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	\$ 11,966,333	\$ -	\$ 11,966,333
2	Land	1,443	-	1,443
3	Accumulated Depreciation	(5,893,414)	-	(5,893,414)
4	Other (Explain)			
5	Total	<u>\$ 6,074,361</u>	<u>\$ -</u>	<u>\$ 6,074,361</u>
WASTEWATER				
6	Plant in Service	\$ 9,152,109	\$ (171,673)	\$ 8,980,436
7	Land	97,402	-	97,402
8	Accumulated Depreciation	(7,119,861)	152,286	(6,967,575)
9	Other (Explain)			
10	Total	<u>\$ 2,129,650</u>	<u>\$ (19,387)</u>	<u>\$ 2,110,263</u>

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, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-8
Page 1 of 2
Preparer: Dan Winters

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	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS		\$ 4,323,749
	Add back reduction for proforma plant in 2012		9,235
	Difference in ending balance per Order and actual balance		123,773
			<u>\$ 4,456,757</u>
1b	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS	\$ 2,258,360	
	Add back reduction for proforma plant in 2012	44,863	
	Difference in ending balance per Order and actual balance	116,492	
		<u>\$ 2,419,715</u>	
2	2012 Additions	251,369	241,283
3	2012 Retirements	-	-
4	2012 Adjustments	-	-
5	12/31/12 Balance	<u>\$ 2,671,084</u>	<u>\$ 4,698,041</u>
6	2013 Additions	260,750	245,074
7	2013 Retirements	-	-
8	2013 Adjustments	-	-
9	12/31/13 Balance	<u>\$ 2,931,834</u>	<u>\$ 4,943,114</u>
10	2014 Additions	266,364	249,599
11	2014 Retirements	-	-
12	2014 Adjustments	-	-
13	12/31/14 Balance	<u>\$ 3,198,198</u>	<u>\$ 5,192,714</u>
14	2015 Additions	278,160	241,882
15	2015 Retirements	-	-
16	2015 Adjustments	-	-
17	12/31/15 Balance	<u>\$ 3,476,358</u>	<u>\$ 5,434,596</u>
18	2016 Additions	340,411	245,526
19	2016 Retirements	(224,489)	-
20	2016 Adjustments	-	-
21	12/31/16 Balance	<u>\$ 3,592,279</u>	<u>\$ 5,680,122</u>

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-8
Page 2 of 2
Preparer: Dan Winters

1	2017 Additions	410,389	252,549
2	2017 Retirements	(16,099)	(14,953)
3	2017 Adjustments	(12,548)	11,955
4	12/31/17 Balance	<u>\$ 3,974,022</u>	<u>\$ 5,929,674</u>
5	2018 Additions	421,739	266,843
6	2018 Retirements	(22,377)	-
7	2018 Adjustments	-	-
8	12/31/18 Balance	<u>\$ 4,373,384</u>	<u>\$ 6,196,517</u>
9	2019 Additions	428,245	277,284
10	2019 Retirements	(1,133)	(1,153)
11	2019 Adjustments	-	-
12	12/31/19 Balance	<u>\$ 4,800,496</u>	<u>\$ 6,472,648</u>
13	2020 Additions	438,083	265,232
14	2020 Retirements	(9,294)	(9,294)
15	2020 Adjustments	-	-
16	12/31/20 Balance	<u>\$ 5,229,285</u>	<u>\$ 6,728,586</u>
17	2021 Additions	450,928	270,306
18	2021 Retirements	(10,931)	(10,931)
19	2021 Adjustments	-	(1,598)
20	12/31/21 Balance	<u>\$ 5,669,282</u>	<u>\$ 6,986,363</u>
21	2022 Additions	460,567	266,794
22	2022 Retirements	(10,148)	(10,148)
23	2022 Adjustments	-	-
24	12/31/22 Balance	<u>\$ 6,119,701</u>	<u>\$ 7,243,009</u>

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

Schedule of Water Accumulated Depreciation By Primary Account - Final
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-9

Page 1 of 2

Preparer: Dan Winters

Company: Pluris Wedgefield, LLC

Docket No.: 20230083-WS

Schedule Year Ended: December 31, 2022

Interim [] Final [X]

Historic [X] Projected []

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	\$ 232		
3	302.1 Franchises	191		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	304.2 Structures & Improvements	2,342,060		
7	305.2 Collect. & Impound. Reservoirs	-		
8	306.2 Lake, River & Other Intakes	-		
9	307.2 Wells & Springs	210,376		
10	308.2 Infiltration Galleries & Tunnels	-		
11	309.2 Supply Mains	3,922		
12	310.2 Power Generation Equipment	29,092		
13	311.2 Pumping Equipment	275,193		
14	339.2 Other Plant & Misc. Equipment	1,066		
15	WATER TREATMENT PLANT			
16	304.3 Structures & Improvements	18,053		
17	311.3 Pumping Equipment	44,708		
18	320.3 Water Treatment Equipment	1,095,255		
19	339.3 Other Plant & Misc. Equipment	-		
20	TRANSMISSION & DISTRIBUTION PLANT			
21	304.4 Structures & Improvements	13,690		
22	330.4 Distr. Reservoirs & Standpipes	35,810		
23	331.4 Transm. & Distribution Mains	965,398		
24	333.4 Services	227,111		
25	334.4 Meters & Meter Installations	199,373		
26	335.4 Hydrants	57,411		
27	336.4 Backflow Prev. Device	3,440		
28	339.4 Other Plant & Misc. Equipment	31,062		
29	GENERAL PLANT			
30	304.5 Structures & Improvements	15,122		
31	339.9 Other Plant & Misc Equipment	1,634		
32	340.5 Office Furniture & Equipment	1,906		
33	341.5 Transportation Equipment	126,049		
34	342.5 Stores Equipment	-		
35	343.5 Tools, Shop & Garage Equipment	69,527		
36	344.5 Laboratory Equipment	7,935		
37	345.5 Power Operated Equipment	4,310		
38	346.5 Communication Equipment	104,747		
39	347.5 Miscellaneous Equipment	-		
40	348.5 Other Tangible Plant	8,743		
41	TOTAL	\$ 5,893,414		\$ -

Schedule of Water Accumulated Depreciation By Primary Account - Interim
 Test Year Average Balance

Florida Public Service Commission

Schedule: A-9

Page 2 of 2

Preparer: Dan Winters

Company: Pluris Wedgefield, LLC

Docket No.: 20230083-WS

Schedule Year Ended: December 31, 2022

Interim Final

Historic Projected

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year Average	(3) Non-Used & Useful %	(4) Non-Used & Amount
1	INTANGIBLE PLANT			
2	301.1 Organization	\$ 232		
3	302.1 Franchises	191		
4	339.1 Other Plant & Misc. Equipment	-		
5	SOURCE OF SUPPLY AND PUMPING PLANT			
6	304.2 Structures & Improvements	2,342,060		
7	305.2 Collect. & Impound. Reservoirs	-		
8	306.2 Lake, River & Other Intakes	-		
9	307.2 Wells & Springs	210,376		
10	308.2 Infiltration Galleries & Tunnels	-		
11	309.2 Supply Mains	3,922		
12	310.2 Power Generation Equipment	29,092		
13	311.2 Pumping Equipment	275,193		
14	339.2 Other Plant & Misc. Equipment	1,066		
15	WATER TREATMENT PLANT			
16	304.3 Structures & Improvements	18,053		
17	311.3 Pumping Equipment	44,708		
18	320.3 Water Treatment Equipment	1,095,255		
19	339.3 Other Plant & Misc. Equipment	-		
20	TRANSMISSION & DISTRIBUTION PLANT			
21	304.4 Structures & Improvements	13,690		
22	330.4 Distr. Reservoirs & Standpipes	35,810		
23	331.4 Transm. & Distribution Mains	965,398		
24	333.4 Services	227,111		
25	334.4 Meters & Meter Installations	199,373		
26	335.4 Hydrants	57,411		
27	336.4 Backflow Prev. Device	3,440		
28	339.4 Other Plant & Misc. Equipment	31,062		
29	GENERAL PLANT			
30	304.5 Structures & Improvements	15,122		
31	339.9 Other Plant & Misc Equipment	1,634		
32	340.5 Office Furniture & Equipment	1,906		
33	341.5 Transportation Equipment	126,049		
34	342.5 Stores Equipment	-		
35	343.5 Tools, Shop & Garage Equipment	69,527		
36	344.5 Laboratory Equipment	7,935		
37	345.5 Power Operated Equipment	4,310		
38	346.5 Communication Equipment	104,747		
39	347.5 Miscellaneous Equipment	-		
40	348.5 Other Tangible Plant	8,743		
41	TOTAL	<u>\$ 5,893,414</u>		<u>\$ -</u>

Schedule of Water Accumulated Depreciation By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-9a
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 213	\$ 216	\$ 219	\$ 223	\$ 226	\$ 229	\$ 232
3	302.1 Franchises	155	158	161	164	180	187	193
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	2,269,623	2,281,695	2,293,766	2,305,838	2,317,909	2,329,981	2,342,052
7	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
8	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
9	307.2 Wells & Springs	205,087	205,968	206,850	207,731	208,613	209,494	210,376
10	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
11	309.2 Supply Mains	3,600	3,654	3,707	3,761	3,815	3,869	3,922
12	310.2 Power Generation Equipment	27,638	27,880	28,122	28,364	28,606	28,848	29,090
13	311.2 Pumping Equipment	273,023	273,324	273,626	273,927	274,229	274,531	274,832
14	339.2 Other Plant & Misc. Equipment	823	864	904	944	985	1,025	1,066
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	16,688	16,915	17,143	17,371	17,598	17,826	18,053
17	311.3 Pumping Equipment	40,041	40,779	41,560	42,320	43,088	43,863	44,639
18	320.3 Water Treatment Equipment	1,035,399	1,045,229	1,055,064	1,064,905	1,074,945	1,084,839	1,094,807
19	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TRANSMISSION & DISTRIBUTION PLANT							
21	304.4 Structures & Improvements	12,750	12,907	13,064	13,220	13,377	13,533	13,690
22	330.4 Distr. Reservoirs & Standpipes	34,675	34,864	35,053	35,242	35,431	35,620	35,810
23	331.4 Transm. & Distribution Mains	948,793	951,556	954,324	957,092	959,858	962,625	965,391
24	333.4 Services	221,001	222,007	223,012	224,022	225,029	226,036	227,045
25	334.4 Meters & Meter Installations	181,255	184,271	187,287	190,306	193,324	196,342	199,386
26	335.4 Hydrants	56,094	56,312	56,530	56,749	56,967	57,185	57,404
27	336.4 Backflow Prev. Device	3,088	3,146	3,205	3,264	3,322	3,381	3,440
28	339.4 Other Plant & Misc. Equipment	29,059	29,393	29,727	30,061	30,395	30,728	31,062
29	GENERAL PLANT							
30	304.5 Structures & Improvements	13,588	13,844	14,100	14,355	14,611	14,867	15,122
31	339.9 Other Plant & Misc. Equipment	1,430	1,464	1,498	1,532	1,566	1,600	1,634
32	340.5 Office Furniture & Equipment	1,766	1,790	1,813	1,836	1,859	1,882	1,906
33	341.5 Transportation Equipment	114,750	116,875	119,001	121,127	123,253	125,379	127,505
34	342.5 Stores Equipment	-	-	-	-	-	-	-
35	343.5 Tools, Shop & Garage Equipment	69,468	69,471	69,474	69,476	69,479	69,482	69,485
36	344.5 Laboratory Equipment	7,393	7,474	7,558	7,641	7,756	7,847	7,938
37	345.5 Power Operated Equipment	4,110	4,143	4,176	4,210	4,243	4,276	4,310
38	346.5 Communication Equipment	89,513	91,924	94,346	96,764	99,182	101,779	104,492
39	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
40	348.5 Other Tangible Plant	8,259	8,340	8,420	8,501	8,582	8,662	8,743
41	TOTAL	\$ 5,669,282	\$ 5,706,463	\$ 5,743,712	\$ 5,780,947	\$ 5,818,429	\$ 5,855,917	\$ 5,893,626

Schedule of Water Accumulated Depreciation By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-9a
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 235	\$ 238	\$ 242	\$ 245	\$ 248	\$ 251	\$ 232
3	302.1 Franchises	199	206	212	218	225	231	191
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	2,354,124	2,366,196	2,378,267	2,390,339	2,402,410	2,414,576	2,342,060
7	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
8	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
9	307.2 Wells & Springs	211,257	212,139	213,020	213,902	214,783	215,665	210,376
10	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
11	309.2 Supply Mains	3,976	4,030	4,083	4,137	4,191	4,245	3,922
12	310.2 Power Generation Equipment	29,332	29,578	29,820	30,063	30,305	30,548	29,092
13	311.2 Pumping Equipment	275,134	275,436	275,737	276,039	276,340	281,334	275,193
14	339.2 Other Plant & Misc. Equipment	1,106	1,146	1,187	1,227	1,268	1,308	1,066
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	18,281	18,509	18,736	18,964	19,192	19,419	18,053
17	311.3 Pumping Equipment	45,409	46,257	47,034	47,884	48,668	49,659	44,708
18	320.3 Water Treatment Equipment	1,104,756	1,114,765	1,125,154	1,135,247	1,145,434	1,157,765	1,095,255
19	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TRANSMISSION & DISTRIBUTION PLANT							
21	304.4 Structures & Improvements	13,847	14,003	14,160	14,317	14,473	14,630	13,690
22	330.4 Distr. Reservoirs & Standpipes	35,999	36,188	36,377	36,566	36,755	36,944	35,810
23	331.4 Transm. & Distribution Mains	968,158	970,939	973,707	976,476	979,244	982,012	965,398
24	333.4 Services	228,120	229,147	230,166	231,186	232,315	233,351	227,111
25	334.4 Meters & Meter Installations	202,389	205,408	208,437	211,458	214,479	217,502	199,373
26	335.4 Hydrants	57,622	57,854	58,074	58,294	58,514	58,749	57,411
27	336.4 Backflow Prev. Device	3,499	3,557	3,616	3,675	3,733	3,792	3,440
28	339.4 Other Plant & Misc. Equipment	31,396	31,730	32,064	32,398	32,731	33,065	31,062
29	GENERAL PLANT							
30	304.5 Structures & Improvements	15,378	15,634	15,889	16,145	16,401	16,656	15,122
31	339.9 Other Plant & Misc Equipment	1,668	1,702	1,736	1,770	1,804	1,838	1,634
32	340.5 Office Furniture & Equipment	1,929	1,952	1,975	1,998	2,022	2,045	1,906
33	341.5 Transportation Equipment	129,631	131,757	133,883	136,008	128,642	130,828	126,049
34	342.5 Stores Equipment	-	-	-	-	-	-	-
35	343.5 Tools, Shop & Garage Equipment	69,487	69,530	69,538	69,545	69,553	69,862	69,527
36	344.5 Laboratory Equipment	8,028	8,121	8,212	8,303	8,394	8,485	7,935
37	345.5 Power Operated Equipment	4,343	4,376	4,410	4,443	4,476	4,509	4,310
38	346.5 Communication Equipment	107,041	109,823	112,466	115,016	118,160	121,205	104,747
39	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
40	348.5 Other Tangible Plant	8,824	8,904	8,985	9,066	9,146	9,227	8,743
41	TOTAL	\$ 5,931,168	\$ 5,969,123	\$ 6,007,186	\$ 6,044,928	\$ 6,073,906	\$ 6,119,701	\$ 5,893,414

Schedule of Water Accumulated Depreciation By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-9b
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 213	\$ 216	\$ 219	\$ 223	\$ 226	\$ 229	\$ 232
3	302.1 Franchises	155	158	161	164	180	187	193
4	339.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	2,269,623	2,281,695	2,293,766	2,305,838	2,317,909	2,329,981	2,342,052
7	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
8	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
9	307.2 Wells & Springs	205,087	205,968	206,850	207,731	208,613	209,494	210,376
10	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
11	309.2 Supply Mains	3,600	3,654	3,707	3,761	3,815	3,869	3,922
12	310.2 Power Generation Equipment	27,638	27,880	28,122	28,364	28,606	28,848	29,090
13	311.2 Pumping Equipment	273,023	273,324	273,626	273,927	274,229	274,531	274,832
14	339.2 Other Plant & Misc. Equipment	823	864	904	944	985	1,025	1,066
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	16,688	16,915	17,143	17,371	17,598	17,826	18,053
17	311.3 Pumping Equipment	40,041	40,779	41,560	42,320	43,088	43,863	44,639
18	320.3 Water Treatment Equipment	1,035,399	1,045,229	1,055,064	1,064,905	1,074,945	1,084,839	1,094,807
19	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TRANSMISSION & DISTRIBUTION PLANT							
21	304.4 Structures & Improvements	12,750	12,907	13,064	13,220	13,377	13,533	13,690
22	330.4 Distr. Reservoirs & Standpipes	34,675	34,864	35,053	35,242	35,431	35,620	35,810
23	331.4 Transm. & Distribution Mains	948,793	951,556	954,324	957,092	959,858	962,625	965,391
24	333.4 Services	221,001	222,007	223,012	224,022	225,029	226,036	227,045
25	334.4 Meters & Meter Installations	181,255	184,271	187,287	190,306	193,324	196,342	199,386
26	335.4 Hydrants	56,094	56,312	56,530	56,749	56,967	57,185	57,404
27	336.4 Backflow Prev. Device	3,088	3,146	3,205	3,264	3,322	3,381	3,440
28	339.4 Other Plant & Misc. Equipment	29,059	29,393	29,727	30,061	30,395	30,728	31,062
29	GENERAL PLANT							
30	304.5 Structures & Improvements	13,588	13,844	14,100	14,355	14,611	14,867	15,122
31	339.9 Other Plant & Misc Equipment	1,430	1,464	1,498	1,532	1,566	1,600	1,634
32	340.5 Office Furniture & Equipment	1,766	1,790	1,813	1,836	1,859	1,882	1,906
33	341.5 Transportation Equipment	114,750	116,875	119,001	121,127	123,253	125,379	127,505
34	342.5 Stores Equipment	-	-	-	-	-	-	-
35	343.5 Tools, Shop & Garage Equipment	69,468	69,471	69,474	69,476	69,479	69,482	69,485
36	344.5 Laboratory Equipment	7,393	7,474	7,558	7,641	7,756	7,847	7,938
37	345.5 Power Operated Equipment	4,110	4,143	4,176	4,210	4,243	4,276	4,310
38	346.5 Communication Equipment	89,513	91,924	94,346	96,764	99,182	101,779	104,492
39	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
40	348.5 Other Tangible Plant	8,259	8,340	8,420	8,501	8,582	8,662	8,743
41	TOTAL	\$ 5,669,282	\$ 5,706,463	\$ 5,743,712	\$ 5,780,947	\$ 5,818,429	\$ 5,855,917	\$ 5,893,626

Schedule of Water Accumulated Depreciation By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-9b
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	301.1 Organization	\$ 235	\$ 238	\$ 242	\$ 245	\$ 248	\$ 251	\$ 232
3	302.1 Franchises	199	206	212	218	225	231	191
4	339.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	SOURCE OF SUPPLY AND PUMPING PLANT							
6	304.2 Structures & Improvements	2,354,124	2,366,196	2,378,267	2,390,339	2,402,410	2,414,576	2,342,060
7	305.2 Collect. & Impound. Reservoirs	-	-	-	-	-	-	-
8	306.2 Lake, River & Other Intakes	-	-	-	-	-	-	-
9	307.2 Wells & Springs	211,257	212,139	213,020	213,902	214,783	215,665	210,376
10	308.2 Infiltration Galleries & Tunnels	-	-	-	-	-	-	-
11	309.2 Supply Mains	3,976	4,030	4,083	4,137	4,191	4,245	3,922
12	310.2 Power Generation Equipment	29,332	29,578	29,820	30,063	30,305	30,548	29,092
13	311.2 Pumping Equipment	275,134	275,436	275,737	276,039	276,340	281,334	275,193
14	339.2 Other Plant & Misc. Equipment	1,106	1,146	1,187	1,227	1,268	1,308	1,066
15	WATER TREATMENT PLANT							
16	304.3 Structures & Improvements	18,281	18,509	18,736	18,964	19,192	19,419	18,053
17	311.3 Pumping Equipment	45,409	46,257	47,034	47,884	48,668	49,659	44,708
18	320.3 Water Treatment Equipment	1,104,756	1,114,765	1,125,154	1,135,247	1,145,434	1,157,765	1,095,255
19	339.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TRANSMISSION & DISTRIBUTION PLANT							
21	304.4 Structures & Improvements	13,847	14,003	14,160	14,317	14,473	14,630	13,690
22	330.4 Distr. Reservoirs & Standpipes	35,999	36,188	36,377	36,566	36,755	36,944	35,810
23	331.4 Transm. & Distribution Mains	968,158	970,939	973,707	976,476	979,244	982,012	965,398
24	333.4 Services	228,120	229,147	230,166	231,186	232,315	233,351	227,111
25	334.4 Meters & Meter Installations	202,389	205,408	208,437	211,458	214,479	217,502	199,373
26	335.4 Hydrants	57,622	57,854	58,074	58,294	58,514	58,749	57,411
27	336.4 Backflow Prev. Device	3,499	3,557	3,616	3,675	3,733	3,792	3,440
28	339.4 Other Plant & Misc. Equipment	31,396	31,730	32,064	32,398	32,731	33,065	31,062
29	GENERAL PLANT							
30	304.5 Structures & Improvements	15,378	15,634	15,889	16,145	16,401	16,656	15,122
31	339.9 Other Plant & Misc Equipment	1,668	1,702	1,736	1,770	1,804	1,838	1,634
32	340.5 Office Furniture & Equipment	1,929	1,952	1,975	1,998	2,022	2,045	1,906
33	341.5 Transportation Equipment	129,631	131,757	133,883	136,008	128,642	130,828	126,049
34	342.5 Stores Equipment	-	-	-	-	-	-	-
35	343.5 Tools, Shop & Garage Equipment	69,487	69,530	69,538	69,545	69,553	69,862	69,527
36	344.5 Laboratory Equipment	8,028	8,121	8,212	8,303	8,394	8,485	7,935
37	345.5 Power Operated Equipment	4,343	4,376	4,410	4,443	4,476	4,509	4,310
38	346.5 Communication Equipment	107,041	109,823	112,466	115,016	118,160	121,205	104,747
39	347.5 Miscellaneous Equipment	-	-	-	-	-	-	-
40	348.5 Other Tangible Plant	8,824	8,904	8,985	9,066	9,146	9,227	8,743
41	TOTAL	\$ 5,931,168	\$ 5,969,123	\$ 6,007,186	\$ 6,044,928	\$ 6,073,906	\$ 6,119,701	\$ 5,893,414

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-10
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(6) Test Year Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	\$ 5,517		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	354.2 Structures & Improvements	3,454		
7	355.2 Power Generation Equip	25,501		
8	360.2 Collection Sewers - Force	259,953		
9	361.2 Collection Sewers - Gravity	1,356,985		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	385,914		
12	364.2 Flow Measuring Devices	4,053		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	354.3 Structures & Improvements	3,556,056		
17	370.3 Receiving Wells	3,586		
18	371.3 Pumping Equipment	70,096		
19	389.3 Other Plant & Misc. Equipment	-		
20	TREATMENT AND DISPOSAL PLANT			
21	354.4 Structures & Improvements	18,187	12.68%	2,305
22	355.4 Power Generation Equipment	-	12.68%	-
23	380.4 Treatment & Disposal Equipment	797,364	12.68%	101,073
24	381.4 Plant Sewers	-	12.68%	-
25	382.4 Outfall Sewer Lines	372,681	12.68%	47,241
26	389.4 Other Plant & Misc. Equipment	13,153	12.68%	1,667
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	7,991		
34	389.5 Other Plant & Misc. Equipment	-		
35	RECLAIMED DISTRIBUTION PLANT			
36	353.6 Land & Land Rights	-		
37	354.6 Structures & Improvements	53		
38	355.6 Power Generation Equipment	-		
39	366.6 Resue Services	860		
40	367.6 Resuse Meters & Meter Inst.	3,872		
41	375.6 Reuse Trans. & Dist. Sytem	113,799		
42	389.6 Other Plant & Misc. Equipment	-		
43	GENERAL PLANT			
44	354.7 Structures & Improvements	18,813		
45	390.7 Office Furniture & Equipment	765		
46	391.7 Transportation Equipment	75,810		
47	392.7 Stores Equipment	-		
48	393.7 Tools, Shop & Garage Equipment	3,329		
49	394.7 Laboratory Equipment	2,437		
50	395.7 Power Operated Equipment	5,570		
51	396.7 Communication Equipment	12,129		
52	397.7 Miscellaneous Equipment	1,933		
53	398.7 Other Tangible Plant	-		
54	TOTAL	\$ 7,119,861		\$ 152,286

Schedule of Wastewater Accumulated Depreciation By Primary Account - Interim
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: A-10
 Page 2 of 2
 Preparer: Dan Winters
 Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(6) Test Year Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT			
2	351.1 Organization	\$ 5,517		
3	352.1 Franchises	-		
4	389.1 Other Plant & Misc. Equipment	-		
5	COLLECTION PLANT			
6	354.2 Structures & Improvements	3,454		
7	355.2 Power Generation Equip	25,501		
8	360.2 Collection Sewers - Force	259,953		
9	361.2 Collection Sewers - Gravity	1,356,985		
10	362.2 Special Collecting Structures	-		
11	363.2 Services to Customers	385,914		
12	364.2 Flow Measuring Devices	4,053		
13	365.2 Flow Measuring Installations	-		
14	389.2 Other Plant & Misc. Equipment	-		
15	SYSTEM PUMPING PLANT			
16	354.3 Structures & Improvements	3,556,056		
17	370.3 Receiving Wells	3,586		
18	371.3 Pumping Equipment	70,096		
19	389.3 Other Plant & Misc. Equipment	-		
20	TREATMENT AND DISPOSAL PLANT			
21	354.4 Structures & Improvements	18,187	12.68%	2,305
22	355.4 Power Generation Equipment	-	12.68%	-
23	380.4 Treatment & Disposal Equipment	797,364	12.68%	101,073
24	381.4 Plant Sewers	-	12.68%	-
25	382.4 Outfall Sewer Lines	372,681	12.68%	47,241
26	389.4 Other Plant & Misc. Equipment	13,153	12.68%	1,667
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	7,991		
34	389.5 Other Plant & Misc. Equipment	-		
35	RECLAIMED DISTRIBUTION PLANT			
36	353.6 Land & Land Rights	-		
37	354.6 Structures & Improvements	53		
38	355.6 Power Generation Equipment	-		
39	366.6 Resue Services	860		
40	367.6 Resuse Meters & Meter Inst.	3,872		
41	375.6 Reuse Trans. & Dist. Sytem	113,799		
42	389.6 Other Plant & Misc. Equipment	-		
43	GENERAL PLANT			
44	354.7 Structures & Improvements	18,813		
45	390.7 Office Furniture & Equipment	765		
46	391.7 Transportation Equipment	75,810		
47	392.7 Stores Equipment	-		
48	393.7 Tools, Shop & Garage Equipment	3,329		
49	394.7 Laboratory Equipment	2,437		
50	395.7 Power Operated Equipment	5,570		
51	396.7 Communication Equipment	12,129		
52	397.7 Miscellaneous Equipment	1,933		
53	398.7 Other Tangible Plant	-		
54	TOTAL	\$ 7,119,861		\$ 152,286

Schedule of Wastewater Accumulated Depreciation By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-10a
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 5,364	\$ 5,389	\$ 5,415	\$ 5,441	\$ 5,466	\$ 5,492	\$ 5,517
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	3,219	3,258	3,297	3,336	3,376	3,415	3,454
7	355.2 Power Generation Equip	22,653	23,128	23,602	24,077	24,552	25,026	25,501
8	360.2 Collection Sewers - Force	254,923	255,761	256,599	257,438	258,276	259,114	259,953
9	361.2 Collection Sewers - Gravity	1,334,230	1,338,028	1,341,826	1,345,624	1,349,422	1,353,220	1,357,018
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	379,798	380,817	381,836	382,856	383,875	384,895	385,914
12	364.2 Flow Measuring Devices	3,153	3,300	3,447	3,603	3,753	3,903	4,053
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	3,494,126	3,504,511	3,514,896	3,525,282	3,535,667	3,546,052	3,556,438
17	370.3 Receiving Wells	3,423	3,450	3,477	3,505	3,532	3,559	3,586
18	371.3 Pumping Equipment	64,078	65,002	65,928	66,921	67,869	68,846	70,012
19	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	15,839	16,208	16,578	16,948	17,317	17,812	18,207
22	355.4 Power Generation Equipment	-	-	-	-	-	-	-
23	380.4 Treatment & Disposal Equipment	793,009	793,721	794,432	795,146	795,858	796,570	797,283
24	381.4 Plant Sewers	-	-	-	-	-	-	-
25	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
26	389.4 Other Plant & Misc. Equipment	12,516	12,622	12,729	12,835	12,941	13,047	13,153
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	7,646	7,703	7,761	7,818	7,876	7,933	7,991
34	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
35	RECLAIMED DISTRIBUTION PLANT	-	-	-	-	-	-	-
36	353.6 Land & Land Rights	-	-	-	-	-	-	-
37	354.6 Structures & Improvements	44	46	47	49	50	52	53
38	355.6 Power Generation Equipment	-	-	-	-	-	-	-
39	366.6 Resue Services	747	766	785	804	822	841	860
40	367.6 Resue Meters & Meter Inst.	3,716	3,742	3,768	3,794	3,820	3,846	3,872
41	375.6 Reuse Trans. & Dist. Sytem	108,993	109,788	110,583	111,379	112,174	112,969	113,764
42	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
43	GENERAL PLANT							
44	354.7 Structures & Improvements	17,206	17,474	17,742	18,010	18,278	18,545	18,813
45	390.7 Office Furniture & Equipment	686	700	713	726	739	752	765
46	391.7 Transportation Equipment	66,399	68,210	70,021	71,832	73,644	75,455	77,266
47	392.7 Stores Equipment	-	-	-	-	-	-	-
48	393.7 Tools, Shop & Garage Equipment	3,104	3,142	3,179	3,217	3,254	3,292	3,329
49	394.7 Laboratory Equipment	2,064	2,125	2,186	2,251	2,313	2,375	2,437
50	395.7 Power Operated Equipment	5,125	5,186	5,247	5,308	5,426	5,501	5,576
51	396.7 Communication Equipment	9,935	10,265	10,594	10,967	11,312	11,782	12,151
52	397.7 Miscellaneous Equipment	1,685	1,726	1,768	1,809	1,850	1,892	1,933
53	398.7 Other Tangible Plant	-	-	-	-	-	-	-
54	TOTAL	\$ 6,986,363	\$ 7,008,749	\$ 7,031,137	\$ 7,053,653	\$ 7,076,140	\$ 7,098,866	\$ 7,121,581

Schedule of Wastewater Accumulated Depreciation By Primary Account-Final Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-W5
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-10a
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 5,543	\$ 5,568	\$ 5,594	\$ 5,619	\$ 5,645	\$ 5,670	\$ 5,517
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	3,493	3,532	3,571	3,611	3,650	3,689	3,454
7	355.2 Power Generation Equip	25,975	26,450	26,924	27,399	27,873	28,348	25,501
8	360.2 Collection Sewers - Force	260,791	261,630	262,468	263,306	264,145	264,983	259,953
9	361.2 Collection Sewers - Gravity	1,360,818	1,364,650	1,368,452	1,372,254	1,376,057	1,379,201	1,356,985
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	386,934	387,953	388,973	389,992	391,012	392,031	385,914
12	364.2 Flow Measuring Devices	4,203	4,353	4,503	4,653	4,803	4,954	4,053
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	3,566,823	3,577,208	3,587,593	3,597,979	3,608,364	3,613,792	3,556,056
17	370.3 Receiving Wells	3,613	3,640	3,668	3,695	3,722	3,749	3,586
18	371.3 Pumping Equipment	71,007	72,151	73,183	74,204	75,222	76,225	70,096
19	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	18,601	18,996	19,390	19,785	20,179	20,574	18,187
22	355.4 Power Generation Equipment	-	-	-	-	-	-	-
23	380.4 Treatment & Disposal Equipment	798,003	798,830	799,574	800,303	801,052	801,949	797,364
24	381.4 Plant Sewers	-	-	-	-	-	-	-
25	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
26	389.4 Other Plant & Misc. Equipment	13,259	13,366	13,472	13,578	13,684	13,790	13,153
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	8,048	8,106	8,165	8,223	8,281	8,339	7,991
34	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
35	RECLAIMED DISTRIBUTION PLANT							
36	353.6 Land & Land Rights	-	-	-	-	-	-	-
37	354.6 Structures & Improvements	54	56	57	59	60	62	53
38	355.6 Power Generation Equipment	-	-	-	-	-	-	-
39	366.6 Resue Services	879	898	916	935	954	973	860
40	367.6 Resue Meters & Meter Inst.	3,898	3,924	3,950	3,976	4,002	4,028	3,872
41	375.6 Reuse Trans. & Dist. Sytem	114,559	115,354	116,246	117,052	117,858	118,664	113,799
42	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
43	GENERAL PLANT							
44	354.7 Structures & Improvements	19,081	19,349	19,617	19,885	20,153	20,421	18,813
45	390.7 Office Furniture & Equipment	778	791	804	818	831	844	765
46	391.7 Transportation Equipment	79,077	80,888	82,700	84,511	86,322	88,133	75,810
47	392.7 Stores Equipment	-	-	-	-	-	-	-
48	393.7 Tools, Shop & Garage Equipment	3,367	3,404	3,442	3,479	3,517	3,554	3,329
49	394.7 Laboratory Equipment	2,499	2,562	2,624	2,686	2,748	2,810	2,437
50	395.7 Power Operated Equipment	5,652	5,727	5,802	5,877	5,953	6,028	5,570
51	396.7 Communication Equipment	12,521	12,890	13,260	13,629	13,999	14,368	12,129
52	397.7 Miscellaneous Equipment	1,974	2,016	2,057	2,098	2,139	2,181	1,933
53	398.7 Other Tangible Plant	-	-	-	-	-	-	-
54	TOTAL	\$ 7,144,133	\$ 7,166,973	\$ 7,189,688	\$ 7,212,288	\$ 7,225,613	\$ 7,243,009	\$ 7,119,861

Schedule of Wastewater Accumulated Depreciation By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-10b
 Page 1 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 5,364	\$ 5,389	\$ 5,415	\$ 5,441	\$ 5,466	\$ 5,492	\$ 5,517
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	3,219	3,258	3,297	3,336	3,376	3,415	3,454
7	355.2 Power Generation Equip	22,653	23,128	23,602	24,077	24,552	25,026	25,501
8	360.2 Collection Sewers - Force	254,923	255,761	256,599	257,438	258,276	259,114	259,953
9	361.2 Collection Sewers - Gravity	1,334,230	1,338,028	1,341,826	1,345,624	1,349,422	1,353,220	1,357,018
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	379,798	380,817	381,836	382,856	383,875	384,895	385,914
12	364.2 Flow Measuring Devices	3,153	3,300	3,447	3,603	3,753	3,903	4,053
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	3,494,126	3,504,511	3,514,896	3,525,282	3,535,667	3,546,052	3,556,438
17	370.3 Receiving Wells	3,423	3,450	3,477	3,505	3,532	3,559	3,586
18	371.3 Pumping Equipment	64,078	65,002	65,928	66,921	67,869	68,846	70,012
19	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	15,839	16,208	16,578	16,948	17,317	17,812	18,207
22	355.4 Power Generation Equipment	-	-	-	-	-	-	-
23	380.4 Treatment & Disposal Equipment	793,009	793,721	794,432	795,146	795,858	796,570	797,283
24	381.4 Plant Sewers	-	-	-	-	-	-	-
25	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
26	389.4 Other Plant & Misc. Equipment	12,516	12,622	12,729	12,835	12,941	13,047	13,153
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	7,646	7,703	7,761	7,818	7,876	7,933	7,991
34	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
35	RECLAIMED DISTRIBUTION PLANT							
36	353.6 Land & Land Rights	-	-	-	-	-	-	-
37	354.6 Structures & Improvements	44	46	47	49	50	52	53
38	355.6 Power Generation Equipment	-	-	-	-	-	-	-
39	366.6 Resue Services	747	766	785	804	822	841	860
40	367.6 Resuse Meters & Meter Inst.	3,716	3,742	3,768	3,794	3,820	3,846	3,872
41	375.6 Reuse Trans. & Dist. Sytem	108,993	109,788	110,583	111,379	112,174	112,969	113,764
42	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
43	GENERAL PLANT							
44	354.7 Structures & Improvements	17,206	17,474	17,742	18,010	18,278	18,545	18,813
45	390.7 Office Furniture & Equipment	686	700	713	726	739	752	765
46	391.7 Transportation Equipment	66,399	68,210	70,021	71,832	73,644	75,455	77,266
47	392.7 Stores Equipment	-	-	-	-	-	-	-
48	393.7 Tools, Shop & Garage Equipment	3,104	3,142	3,179	3,217	3,254	3,292	3,329
49	394.7 Laboratory Equipment	2,064	2,125	2,186	2,251	2,313	2,375	2,437
50	395.7 Power Operated Equipment	5,125	5,186	5,247	5,308	5,426	5,501	5,576
51	396.7 Communication Equipment	9,935	10,265	10,594	10,967	11,312	11,782	12,151
52	397.7 Miscellaneous Equipment	1,685	1,726	1,768	1,809	1,850	1,892	1,933
53	398.7 Other Tangible Plant	-	-	-	-	-	-	-
54	TOTAL	<u>\$ 6,986,363</u>	<u>\$ 7,008,749</u>	<u>\$ 7,031,137</u>	<u>\$ 7,053,653</u>	<u>\$ 7,076,140</u>	<u>\$ 7,098,866</u>	<u>\$ 7,121,581</u>

Schedule of Wastewater Accumulated Depreciation By Primary Account-Interim Rates
 Test Year Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-10b
 Page 2 of 2
 Preparer: Dan Winters

Recap Schedules: A-1, A-8

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	INTANGIBLE PLANT							
2	351.1 Organization	\$ 5,543	\$ 5,568	\$ 5,594	\$ 5,619	\$ 5,645	\$ 5,670	\$ 5,517
3	352.1 Franchises	-	-	-	-	-	-	-
4	389.1 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
5	COLLECTION PLANT							
6	354.2 Structures & Improvements	3,493	3,532	3,571	3,611	3,650	3,689	3,454
7	355.2 Power Generation Equip	25,975	26,450	26,924	27,399	27,873	28,348	25,501
8	360.2 Collection Sewers - Force	260,791	261,630	262,468	263,306	264,145	264,983	259,953
9	361.2 Collection Sewers - Gravity	1,360,818	1,364,650	1,368,452	1,372,254	1,376,057	1,379,201	1,356,985
10	362.2 Special Collecting Structures	-	-	-	-	-	-	-
11	363.2 Services to Customers	386,934	387,953	388,973	389,992	391,012	392,031	385,914
12	364.2 Flow Measuring Devices	4,203	4,353	4,503	4,653	4,803	4,954	4,053
13	365.2 Flow Measuring Installations	-	-	-	-	-	-	-
14	389.2 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
15	SYSTEM PUMPING PLANT							
16	354.3 Structures & Improvements	3,566,823	3,577,208	3,587,593	3,597,979	3,608,364	3,613,792	3,556,056
17	370.3 Receiving Wells	3,613	3,640	3,668	3,695	3,722	3,749	3,586
18	371.3 Pumping Equipment	71,007	72,151	73,183	74,204	75,422	76,625	70,096
19	389.3 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
20	TREATMENT AND DISPOSAL PLANT							
21	354.4 Structures & Improvements	18,601	18,996	19,390	19,785	20,179	20,574	18,187
22	355.4 Power Generation Equipment	-	-	-	-	-	-	-
23	380.4 Treatment & Disposal Equipment	798,003	798,830	799,574	800,303	801,052	801,949	797,364
24	381.4 Plant Sewers	-	-	-	-	-	-	-
25	382.4 Outfall Sewer Lines	372,681	372,681	372,681	372,681	372,681	372,681	372,681
26	389.4 Other Plant & Misc. Equipment	13,259	13,366	13,472	13,578	13,684	13,790	13,153
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	8,048	8,106	8,165	8,223	8,281	8,339	7,991
34	389.5 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
35	RECLAIMED DISTRIBUTION PLANT							
36	353.6 Land & Land Rights	-	-	-	-	-	-	-
37	354.6 Structures & Improvements	54	56	57	59	60	62	53
38	355.6 Power Generation Equipment	-	-	-	-	-	-	-
39	366.6 Resue Services	879	898	916	935	954	973	860
40	367.6 Resuse Meters & Meter Inst.	3,898	3,924	3,950	3,976	4,002	4,028	3,872
41	375.6 Reuse Trans. & Dist. Sytem	114,559	115,354	116,246	117,052	117,858	118,664	113,799
42	389.6 Other Plant & Misc. Equipment	-	-	-	-	-	-	-
43	GENERAL PLANT							
44	354.7 Structures & Improvements	19,081	19,349	19,617	19,885	20,153	20,421	18,813
45	390.7 Office Furniture & Equipment	778	791	804	818	831	844	765
46	391.7 Transportation Equipment	79,077	80,888	82,700	84,511	86,322	88,133	75,810
47	392.7 Stores Equipment	-	-	-	-	-	-	-
48	393.7 Tools, Shop & Garage Equipment	3,367	3,404	3,442	3,479	3,517	3,554	3,329
49	394.7 Laboratory Equipment	2,499	2,562	2,624	2,686	2,748	2,810	2,437
50	395.7 Power Operated Equipment	5,652	5,727	5,802	5,877	5,953	6,028	5,570
51	396.7 Communication Equipment	12,521	12,890	13,260	13,629	13,999	14,368	12,129
52	397.7 Miscellaneous Equipment	1,974	2,016	2,057	2,098	2,139	2,181	1,933
53	398.7 Other Tangible Plant	-	-	-	-	-	-	-
54	TOTAL	<u>\$ 7,144,133</u>	<u>\$ 7,166,973</u>	<u>\$ 7,189,688</u>	<u>\$ 7,212,288</u>	<u>\$ 7,225,613</u>	<u>\$ 7,243,009</u>	<u>\$ 7,119,861</u>

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, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-11
Page 1 of 2
Preparer: Dan Winters

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	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS		\$ 3,997,722
1b	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS	\$ 1,419,773	
	Difference in ending balance per Order and actual balance	\$ (8,410)	
		<u>\$ 1,411,363</u>	
2	2012 Contributions Not Connected	7,924	18,268
3	2012 Contributions Transferred to CIAC	6,482	6,482
4	2012 Adjustments	-	-
5	12/31/12 Balance	<u>\$ 1,425,769</u>	<u>\$ 4,022,472</u>
6	2013 Contributions Not Connected	(7,924)	(18,268)
7	2013 Contributions Transferred to CIAC	29,459	38,250
8	2013 Adjustments	<u>(538)</u>	<u>268</u>
9	12/31/13 Balance	<u>\$ 1,446,766</u>	<u>\$ 4,042,722</u>
10	2014 Contributions Not Connected	7,218	-
11	2014 Contributions Transferred to CIAC	9,847	11,250
12	2014 Adjustments	-	-
13	12/31/14 Balance	<u>\$ 1,463,831</u>	<u>\$ 4,053,972</u>
14	2015 Contributions Not Connected	6,750	-
15	2015 Contributions Transferred to CIAC	138,271	21,306
16	2015 Adjustments	-	-
17	12/31/15 Balance	<u>\$ 1,608,852</u>	<u>\$ 4,075,279</u>
18	2016 Contributions Not Connected	(13,968)	-
19	2016 Contributions Transferred to CIAC	1,251,326	22,385
20	2016 Adjustments	-	-
21	12/31/16 Balance	<u>\$ 2,846,211</u>	<u>\$ 4,097,664</u>
22	2017 Contributions Not Connected	1,280	4,500
23	2017 Contributions Transferred to CIAC	83,910	17,753
24	2017 Adjustments	-	-
25	12/31/17 Balance	<u>\$ 2,931,401</u>	<u>\$ 4,119,916</u>

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, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-11
Page 2 of 2
Preparer: Dan Winters

1	2018 Contributions Not Connected	-	-
2	2018 Contributions Transferred to CIAC	7,040	20,250
3	2018 Adjustments	-	-
		<u>-</u>	<u>-</u>
4	12/31/18 Balance	\$ 2,938,441	\$ 4,140,166
5	2019 Contributions Not Connected	7,680	27,000
6	2019 Contributions Transferred to CIAC	7,680	27,000
7	2019 Adjustments	-	-
		<u>-</u>	<u>-</u>
8	12/31/19 Balance	\$ 2,953,801	\$ 4,194,166
9	2020 Contributions Not Connected	(7,680)	(11,249)
10	2020 Contributions Transferred to CIAC	33,221	87,563
11	2020 Adjustments	-	-
		<u>-</u>	<u>-</u>
12	12/31/20 Balance	\$ 2,979,341	\$ 4,270,479
13	2021 Contributions Not Connected	(1,280)	(11,251)
14	2021 Contributions Transferred to CIAC	19,900	72,000
15	2021 Adjustments	-	-
		<u>-</u>	<u>-</u>
16	12/31/21 Balance	\$ 2,997,962	\$ 4,331,228
17	2022 Contributions Not Connected	640	(2,250)
18	2022 Contributions Transferred to CIAC	6,400	24,750
19	2022 Adjustments	-	-
		<u>-</u>	<u>-</u>
20	12/31/22 Balance	\$ 3,005,002	\$ 4,353,728
	Tap Fees Balance	640	6,750
	CIAC Balance	3,004,362	4,346,979

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

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: A-12
 Page 1 of 2
 Preparer: Dan Winters

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 Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
WATER				
1	Plant Capacity Charges	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	3,001,852	-	-
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>\$ 3,001,852</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
12	Plant Capacity Fees	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,344,556	-	-
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>\$ 4,344,556</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Contributions in Aid of Construction By Classification
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: A-12
 Page 2 of 2
 Preparer: Dan Winters

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 Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
WATER				
1	Plant Capacity Charges	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	3,001,852	-	-
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>\$ 3,001,852</u>	<u>\$ -</u>	<u>\$ -</u>
WASTEWATER				
12	Plant Capacity Fees	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,344,556	-	-
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>\$ 4,344,556</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Contributions in Aid of Construction By Classification-Final Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-12a
 Page 1 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	2,997,962	2,997,962	2,999,882	2,999,882	3,000,522	3,001,802	3,003,082
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>\$ 2,997,962</u>	<u>\$ 2,997,962</u>	<u>\$ 2,999,882</u>	<u>\$ 2,999,882</u>	<u>\$ 3,000,522</u>	<u>\$ 3,001,802</u>	<u>\$ 3,003,082</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,331,229	4,331,229	4,337,979	4,337,979	4,340,229	4,344,729	4,349,229
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>\$ 4,331,229</u>	<u>\$ 4,331,229</u>	<u>\$ 4,337,979</u>	<u>\$ 4,337,979</u>	<u>\$ 4,340,229</u>	<u>\$ 4,344,729</u>	<u>\$ 4,349,229</u>

Schedule of Contributions in Aid of Construction By Classification-Final Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-12a
 Page 2 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	3,003,082	3,003,082	3,003,722	3,003,722	3,004,362	3,005,002	3,001,852
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>\$ 3,003,082</u>	<u>\$ 3,003,082</u>	<u>\$ 3,003,722</u>	<u>\$ 3,003,722</u>	<u>\$ 3,004,362</u>	<u>\$ 3,005,002</u>	<u>\$ 3,001,852</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,349,229	4,349,229	4,351,479	4,351,479	4,351,479	4,353,729	4,344,556
14	Line/Main Extension Fees	-	-	-	-	-	-	-
15	Contributed Lines	-	-	-	-	-	-	0
16	Force Mains	-	-	-	-	-	-	-
17	Gravity Mains	-	-	-	-	-	-	-
18	Manholes	-	-	-	-	-	-	-
19	Services to Customers	-	-	-	-	-	-	-
20	Pumping Equip	-	-	-	-	-	-	-
21	Other (Describe)	-	-	-	-	-	-	-
22	Total	<u>\$ 4,349,229</u>	<u>\$ 4,349,229</u>	<u>\$ 4,351,479</u>	<u>\$ 4,351,479</u>	<u>\$ 4,351,479</u>	<u>\$ 4,353,729</u>	<u>\$ 4,344,556</u>

Schedule of Contributions in Aid of Construction By Classification-Interim Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-12b
 Page 1 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	2,997,962	2,997,962	2,999,882	2,999,882	3,000,522	3,001,802	3,003,082
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>\$ 2,997,962</u>	<u>\$ 2,997,962</u>	<u>\$ 2,999,882</u>	<u>\$ 2,999,882</u>	<u>\$ 3,000,522</u>	<u>\$ 3,001,802</u>	<u>\$ 3,003,082</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,331,229	4,331,229	4,337,979	4,337,979	4,340,229	4,344,729	4,349,229
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>\$ 4,331,229</u>	<u>\$ 4,331,229</u>	<u>\$ 4,337,979</u>	<u>\$ 4,337,979</u>	<u>\$ 4,340,229</u>	<u>\$ 4,344,729</u>	<u>\$ 4,349,229</u>

Schedule of Contributions in Aid of Construction By Classification-Interim Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-12b
 Page 2 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	3,003,082	3,003,082	3,003,722	3,003,722	3,004,362	3,005,002	3,001,852
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>\$ 3,003,082</u>	<u>\$ 3,003,082</u>	<u>\$ 3,003,722</u>	<u>\$ 3,003,722</u>	<u>\$ 3,004,362</u>	<u>\$ 3,005,002</u>	<u>\$ 3,001,852</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	4,349,229	4,349,229	4,351,479	4,351,479	4,351,479	4,353,729	4,344,556
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>\$ 4,349,229</u>	<u>\$ 4,349,229</u>	<u>\$ 4,351,479</u>	<u>\$ 4,351,479</u>	<u>\$ 4,351,479</u>	<u>\$ 4,353,729</u>	<u>\$ 4,344,556</u>

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-13
Page 1 of 2
Preparer: Dan Winters

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	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS		\$ 1,723,879
	Difference in ending balance per Order and actual balance		\$ 63,164
			<u>\$ 1,787,043</u>
1b	12/31/11 Balance per Order No. PSC-13-0187-PAA-WS	\$ 579,912	
	Difference in ending balance per Order and actual balance	\$ 22,935	
		<u>\$ 602,847</u>	
2	2012 Additions	45,975	126,430
3	2012 Retirements	-	-
4	2012 Adjustments	-	-
5	12/31/12 Balance	<u>\$ 648,821</u>	<u>\$ 1,913,473</u>
6	2013 Additions	46,559	127,137
7	2013 Retirements	-	-
8	2013 Adjustments	(17)	8
9	12/31/13 Balance	<u>\$ 695,363</u>	<u>\$ 2,040,619</u>
10	2014 Additions	47,180	127,928
11	2014 Retirements	-	-
12	2014 Adjustments	-	-
13	12/31/14 Balance	<u>\$ 742,543</u>	<u>\$ 2,168,546</u>
14	2015 Additions	49,587	128,442
15	2015 Retirements	-	-
16	2015 Adjustments	-	-
17	12/31/15 Balance	<u>\$ 792,129</u>	<u>\$ 2,296,989</u>
18	2016 Additions	72,168	129,132
19	2016 Retirements	-	-
20	2016 Adjustments	-	-
21	12/31/16 Balance	<u>\$ 864,297</u>	<u>\$ 2,426,121</u>

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

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: A-13
Page 2 of 2
Preparer: Dan Winters

22	2017 Additions	93,865	129,767
23	2017 Retirements	-	-
24	2017 Adjustments	-	-
		<hr/>	<hr/>
25	12/31/17 Balance	\$ 958,163	\$ 2,555,888
		<hr/>	<hr/>
26	2018 Additions	95,343	130,367
27	2018 Retirements	-	-
28	2018 Adjustments	-	-
		<hr/>	<hr/>
29	12/31/18 Balance	\$ 1,053,506	\$ 2,686,255
		<hr/>	<hr/>
30	2019 Additions	95,583	131,114
31	2019 Retirements	-	-
32	2019 Adjustments	-	-
		<hr/>	<hr/>
33	12/31/19 Balance	\$ 1,149,088	\$ 2,817,368
		<hr/>	<hr/>
34	2020 Additions	96,247	132,924
35	2020 Retirements	-	-
36	2020 Adjustments	-	-
		<hr/>	<hr/>
37	12/31/20 Balance	\$ 1,245,336	\$ 2,950,292
		<hr/>	<hr/>
34	2021 Additions	97,110	135,445
35	2021 Retirements	-	-
36	2021 Adjustments	-	-
		<hr/>	<hr/>
37	12/31/21 Balance	\$ 1,342,446	\$ 3,085,737
		<hr/>	<hr/>
38	2022 Additions	97,538	136,973
39	2022 Retirements	-	-
40	2022 Adjustments	-	-
		<hr/>	<hr/>
41	12/31/22 Balance	\$ 1,439,984	\$ 3,222,711
		<hr/>	<hr/>

Supporting Schedules: A-14

Recap Schedules: A-19

Schedule of Accumulated Amortization of CIAC Florida Public Service Commission
 Beginning and End of Year Average - Water and Wastewater

Schedule: A-14

Company: Pluris Wedgefield, LLC

Page 1 of 2

Docket No.: 20230083-WS

Preparer: Dan Winters

Schedule Year Ended: December 31, 2022

Interim [] Final [X]

Historic [X] Projected []

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
WATER				
1	Plant Capacity Charges	\$ -	-	\$ -
2	Tap-in Fees/System Connection Fees	1,391,204	-	-
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>\$ 1,391,204</u>	<u>-</u>	<u>\$ -</u>
WASTEWATER				
12	Plant Capacity Fees	\$ -	-	-
13	Tap-in Fees/System Connection Fees	3,154,198	-	-
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>\$ 3,154,198</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Accumulated Amortization of CIAC Florida Public Service Commission
 Beginning and End of Year Average - Water and Wastewater

Schedule: A-14

Company: Pluris Wedgefield, LLC

Page 2 of 2

Docket No.: 20230083-WS

Preparer: Dan Winters

Schedule Year Ended: December 31, 2022

Interim [X] Final []

Historic [X] Projected []

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

Line No.	(1) Description	(2) Test Year Average Bal	(3) Non-Used Useful %	(4) Non-Used Amount
WATER				
1	Plant Capacity Charges	\$ -	-	\$ -
2	Tap-in Fees/System Connection Fees	1,391,204	-	-
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>\$ 1,391,204</u>	<u>-</u>	<u>\$ -</u>
WASTEWATER				
12	Plant Capacity Fees	\$ -	-	-
13	Tap-in Fees/System Connection Fees	3,154,198	-	-
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>\$ 3,154,198</u>	<u>\$ -</u>	<u>\$ -</u>

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

Schedule of Accumulated Amortization - CIAC-Final Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-14a
 Page 1 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) Prior Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,342,446	1,350,565	1,358,690	1,366,812	1,374,938	1,383,069	1,391,204
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>\$ 1,342,446</u>	<u>\$ 1,350,565</u>	<u>\$ 1,358,690</u>	<u>\$ 1,366,812</u>	<u>\$ 1,374,938</u>	<u>\$ 1,383,069</u>	<u>\$ 1,391,204</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,085,737	3,097,119	3,108,501	3,119,936	3,131,336	3,142,765	3,154,206
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>\$ 3,085,737</u>	<u>\$ 3,097,119</u>	<u>\$ 3,108,501</u>	<u>\$ 3,119,936</u>	<u>\$ 3,131,336</u>	<u>\$ 3,142,765</u>	<u>\$ 3,154,206</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-14a
 Page 2 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,399,331	1,407,457	1,415,584	1,423,710	1,431,856	1,439,984	1,391,204
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>\$ 1,399,331</u>	<u>\$ 1,407,457</u>	<u>\$ 1,415,584</u>	<u>\$ 1,423,710</u>	<u>\$ 1,431,856</u>	<u>\$ 1,439,984</u>	<u>\$ 1,391,204</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,165,617	3,177,029	3,188,440	3,199,882	3,211,296	3,222,710	3,154,198
14	Line/Main Extension Fees	-	-	-	-	-	-	-
15	Contributed Lines	-	-	-	-	-	-	0
16	Force Mains	-	-	-	-	-	-	-
17	Gravity Mains	-	-	-	-	-	-	-
18	Manholes	-	-	-	-	-	-	-
19	Services to Customers	-	-	-	-	-	-	-
20	Pumping Equip	-	-	-	-	-	-	-
21	Other (Describe)	-	-	-	-	-	-	-
22	Total	<u>\$ 3,165,617</u>	<u>\$ 3,177,029</u>	<u>\$ 3,188,440</u>	<u>\$ 3,199,882</u>	<u>\$ 3,211,296</u>	<u>\$ 3,222,710</u>	<u>\$ 3,154,198</u>

Schedule of Accumulated Amortization - CIAC-Interim Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-14b
 Page 1 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) Test Year 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,342,446	1,350,565	1,358,690	1,366,812	1,374,938	1,383,069	1,391,204
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>\$ 1,342,446</u>	<u>\$ 1,350,565</u>	<u>\$ 1,358,690</u>	<u>\$ 1,366,812</u>	<u>\$ 1,374,938</u>	<u>\$ 1,383,069</u>	<u>\$ 1,391,204</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,085,737	3,097,119	3,108,501	3,119,936	3,131,336	3,142,765	3,154,206
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>\$ 3,085,737</u>	<u>\$ 3,097,119</u>	<u>\$ 3,108,501</u>	<u>\$ 3,119,936</u>	<u>\$ 3,131,336</u>	<u>\$ 3,142,765</u>	<u>\$ 3,154,206</u>

Schedule of Accumulated Amortization - CIAC-Interim Rates
 Test Year Average Balance - Water and Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Explanation: Provide month ending balances for
 each month of the test year and the ending balance
 for the prior year.

Schedule: A-14b
 Page 2 of 2
 Preparer: Dan Winters

No.	(1) Line Account No. and Name	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
WATER								
1	Plant Capacity Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	Tap-in Fees/System Connection Fees	1,399,331	1,407,457	1,415,584	1,423,710	1,431,856	1,439,984	1,391,204
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>\$ 1,399,331</u>	<u>\$ 1,407,457</u>	<u>\$ 1,415,584</u>	<u>\$ 1,423,710</u>	<u>\$ 1,431,856</u>	<u>\$ 1,439,984</u>	<u>\$ 1,391,204</u>
WASTEWATER								
12	Plant Capacity Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Tap-in Fees/System Connection Fees	3,165,617	3,177,029	3,188,440	3,199,882	3,211,296	3,222,710	3,154,198
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>\$ 3,165,617</u>	<u>\$ 3,177,029</u>	<u>\$ 3,188,440</u>	<u>\$ 3,199,882</u>	<u>\$ 3,211,296</u>	<u>\$ 3,222,710</u>	<u>\$ 3,154,198</u>

Company: Pluris Wedgefield, LLC

Schedule: A-15

Docket No.: 20230083-WS

Page 1 of 1

Test Year Ended: December 31, 2022

Preparer: Dan Winters

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

Line
No.

1 There is no Construction in Progress.

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

Florida Public Service Commission

**Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022**

**Schedule: A-16
Page 1 of 1
Preparer: Dan Winters**

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

Line No.	Description	Year-End Balance	
		Water	Wastewater

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

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: A-17
 Page 1 of 1
 Preparer: Dan Winters
 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 - 12/31/22</u>		
2	Total O & M Expense	\$ 1,749,162	\$ 924,958
3	Adjustments to O & M expense per B-1 and B-2	<u>(404,968)</u>	<u>250,886</u>
4	Total adjusted O & M expense	1,344,194	1,175,844
5	Divide by 8	<u>8</u>	<u>8</u>
6	Equals working capital	<u>\$ 168,025</u>	<u>\$ 146,982</u>
7	<u>Interim Rates - 12/31/22</u>		
8	Total O & M Expense	\$ 1,749,162	\$ 924,958
9	Adjustments to O & M expense per B-1(a) and B-2(a)	<u>(418,845)</u>	<u>237,010</u>
10	Total adjusted O & M expense	1,330,318	1,161,968
11	Divide by 8	<u>8</u>	<u>8</u>
12	Equals working capital	<u>\$ 166,290</u>	<u>\$ 145,245</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: A-18
 Page 1 of 2
 Preparer: Dan Winters

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) Historic Year Ended 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	Utility Plant in Service	\$ 21,057,755	\$ 21,058,324	\$ 21,075,623	\$ 21,094,727	\$ 21,133,251	\$ 21,171,812	\$ 21,208,265
2	Construction Work in Progress	-	-	-	-	-	-	-
3	Other Utility Plant Adjustments	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644
4	GROSS UTILITY PLANT	22,485,399	22,485,968	22,503,267	22,522,371	22,560,895	22,599,456	22,635,909
5	Less: Accumulated Depreciation	(12,655,645)	(12,715,212)	(12,774,850)	(12,834,600)	(12,894,569)	(12,954,783)	(13,015,207)
6	NET UTILITY PLANT	9,829,754	9,770,756	9,728,417	9,687,771	9,666,325	9,644,673	9,620,702
7	Other Investments	108,704	108,704	108,704	115,288	115,288	115,288	115,288
8	TOTAL OTHER PROPERTY & INVESTMENTS	108,704	108,704	108,704	115,288	115,288	115,288	115,288
9	Cash	518,320	542,976	556,003	666,222	580,275	473,010	487,243
10	Special Deposits	25,300	25,300	25,300	25,300	25,300	25,300	25,300
11	Accounts Rec'b - trade	305,958	329,392	313,807	313,169	308,777	338,889	335,087
12	Notes Receivable	-	-	-	-	-	-	-
13	Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
15	Accts. Rec'b - Other	-	-	-	-	-	-	-
16	Accrued Interest Rec'b	-	-	-	-	-	-	-
17	Allowance for Bad Debts	-	-	-	-	-	-	-
18	Materials & Supplies	-	-	-	-	-	-	-
19	Prepayments	235,609	220,773	210,069	325,218	317,411	315,812	292,040
20	Temporary Cash Investments	-	-	-	-	-	-	-
21	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-
22	TOTAL CURRENT ASSETS	1,085,186	1,118,441	1,105,179	1,329,908	1,231,763	1,153,011	1,139,669
23	Net nonutility property							
24	Unamortized Debt Discount & Exp.	13,603	13,225	12,848	12,470	12,092	11,714	11,336
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-
26	Clearing Accounts	-	-	-	-	-	-	-
27	Deferred Rate Case Expense	-	-	-	-	-	-	-
28	Other Miscellaneous Deferred Debits	7,914	7,419	6,923	7,130	7,180	6,685	7,650
29	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
30	TOTAL OTHER ASSETS	21,517	20,644	19,771	19,599	19,272	18,399	18,986
31	TOTAL ASSETS	\$ 11,045,162	\$ 11,018,545	\$ 10,962,070	\$ 11,152,566	\$ 11,032,649	\$ 10,931,370	\$ 10,894,645

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: A-18
 Page 2 of 2
 Preparer: Dan Winters

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) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	Utility Plant in Service	\$ 21,222,874	\$ 21,268,855	\$ 21,312,918	\$ 21,323,370	\$ 21,381,610	\$ 21,515,348	\$ 21,217,287
2	Construction Work in Progress	-	-	-	-	-	-	-
3	Other Utility Plant Adjustments	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644	1,427,644
4	GROSS UTILITY PLANT	22,650,518	22,696,499	22,740,562	22,751,014	22,809,254	22,942,992	22,644,931
5	Less: Accumulated Depreciation	(13,075,300)	(13,136,096)	(13,196,874)	(13,257,216)	(13,299,520)	(13,362,710)	(13,013,276)
6	NET UTILITY PLANT	9,575,218	9,560,403	9,543,688	9,493,798	9,509,734	9,580,282	9,631,655
7	Other Investments	115,288	115,288	115,288	115,288	115,288	115,288	113,768
8	TOTAL OTHER PROPERTY & INVESTMENTS	115,288	115,288	115,288	115,288	115,288	115,288	113,768
9	Cash	532,515	459,839	442,210	310,873	294,187	328,101	476,290
10	Special Deposits	25,300	25,300	25,300	25,300	25,300	25,300	25,300
11	Accounts Rec'b - trade	328,545	314,576	303,943	324,316	318,404	309,509	318,798
12	Notes Receivable	-	-	-	-	-	-	-
13	Accts. Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
14	Notes Rec'b - Assoc. Cos.	-	-	-	-	-	-	-
15	Accts. Rec'b - Other	-	-	-	-	-	-	-
16	Accrued Interest Rec'b	-	-	-	-	-	-	-
17	Allowance for Bad Debts	-	-	-	-	-	-	-
18	Materials & Supplies	-	-	-	-	-	-	-
19	Prepayments	252,062	243,890	235,980	229,330	221,750	198,699	253,742
20	Temporary Cash Investments	-	-	-	-	-	-	-
21	Miscellaneous Current & Accrued Assets	-	-	-	-	-	-	-
22	TOTAL CURRENT ASSETS	1,138,423	1,043,605	1,007,433	889,819	859,641	861,609	1,074,130
23	Net nonutility property							
24	Unamortized Debt Discount & Exp.	10,958	10,580	10,202	9,825	9,447	9,069	11,336
25	Prelim. Survey & Investigation Charges	-	-	-	-	-	-	-
26	Clearing Accounts	-	-	-	-	-	-	-
27	Deferred Rate Case Expense	-	-	-	-	-	-	-
28	Other Miscellaneous Deferred Debits	7,620	8,506	8,506	8,506	8,506	8,506	7,773
29	Accum. Deferred Income Taxes	-	-	-	-	-	-	-
30	TOTAL OTHER ASSETS	18,578	19,086	18,708	18,330	17,952	17,574	19,109
31	TOTAL ASSETS	\$ 10,847,507	\$ 10,738,382	\$ 10,685,117	\$ 10,517,235	\$ 10,502,615	\$ 10,574,753	\$ 10,838,663

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: A-19
 Page 1 of 2
 Preparer: Dan Winters

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Historic Year Ended 12/31/21	(3) January 2022	(4) February 2022	(5) March 2022	(6) April 2022	(7) May 2022	(8) June 2022
1	Common Stock Issued	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190
4	Retained Earnings	(2,471,823)	(2,389,961)	(2,640,737)	(2,561,051)	(2,767,793)	(2,763,342)	(2,746,519)
5	Other Equity Capital	-	-	-	-	-	-	-
6	TOTAL EQUITY CAPITAL	<u>(1,316,633)</u>	<u>(1,234,770)</u>	<u>(1,485,547)</u>	<u>(1,405,861)</u>	<u>(1,612,603)</u>	<u>(1,608,152)</u>	<u>(1,591,329)</u>
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	250,000	250,000	250,000	250,000	250,000	250,000	250,000
10	Other Long-Term Debt	<u>1,860,032</u>	<u>1,827,437</u>	<u>1,794,740</u>	<u>1,761,377</u>	<u>1,728,475</u>	<u>1,695,289</u>	<u>1,662,182</u>
11	TOTAL LONG-TERM DEBT	<u>2,110,032</u>	<u>2,077,437</u>	<u>2,044,740</u>	<u>2,011,377</u>	<u>1,978,475</u>	<u>1,945,289</u>	<u>1,912,182</u>
12	Accounts Payable	821,840	101,015	276,613	30,023	155,091	32,148	39,719
13	Notes Payable	-	-	-	-	-	-	-
14	Accounts Payable - Assoc. Cos.	3,134,506	3,847,547	3,899,324	4,299,796	4,301,753	4,354,906	4,330,144
15	Customer Deposits	23,275	23,275	23,275	23,275	23,275	23,275	23,275
16	Accrued Taxes	58,648	10,049	20,508	30,358	39,693	50,720	61,266
17	Accrued Interest	8,842	8,842	8,842	8,842	8,842	8,842	8,842
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current and Accrued Liabilities	<u>3,303,645</u>	<u>3,303,645</u>	<u>3,303,645</u>	<u>3,303,645</u>	<u>3,303,645</u>	<u>3,303,645</u>	<u>3,303,645</u>
20	TOTAL CURRENT & ACCRUED LIABILITIES	<u>7,350,756</u>	<u>7,294,373</u>	<u>7,532,207</u>	<u>7,695,938</u>	<u>7,832,299</u>	<u>7,773,536</u>	<u>7,766,892</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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26	Contributions in Aid of Construction	7,329,190	7,329,190	7,337,860	7,337,860	7,340,750	7,346,530	7,352,310
27	Less: Accum. Amortization of CIAC	<u>(4,428,183)</u>	<u>(4,447,684)</u>	<u>(4,467,191)</u>	<u>(4,486,748)</u>	<u>(4,506,273)</u>	<u>(4,525,834)</u>	<u>(4,545,410)</u>
	TOTAL NET C.I.A.C	<u>2,901,007</u>	<u>2,881,506</u>	<u>2,870,669</u>	<u>2,851,112</u>	<u>2,834,477</u>	<u>2,820,696</u>	<u>2,806,900</u>
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	Other Advances	-	-	-	-	-	-	-
30	Total Equity Capital and Liabilities	<u>\$ 11,045,162</u>	<u>\$ 11,018,545</u>	<u>\$ 10,962,070</u>	<u>\$ 11,152,566</u>	<u>\$ 11,032,649</u>	<u>\$ 10,931,370</u>	<u>\$ 10,894,645</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: A-19
 Page 2 of 2
 Preparer: Dan Winters

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

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) July 2022	(3) August 2022	(4) September 2022	(5) October 2022	(6) November 2022	(7) December 2022	(8) Average Balance
1	Common Stock Issued	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
2	Preferred Stock Issued	-	-	-	-	-	-	-
3	Additional Paid in Capital	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190
4	Retained Earnings	(2,774,224)	(2,817,056)	(2,891,061)	(2,934,627)	(2,987,882)	(3,194,599)	(2,764,667)
5	Other Equity Capital	-	-	-	-	-	7,871,476	605,498
6	TOTAL EQUITY CAPITAL	<u>(1,619,034)</u>	<u>(1,661,866)</u>	<u>(1,735,871)</u>	<u>(1,779,437)</u>	<u>(1,832,692)</u>	<u>5,832,067</u>	<u>(1,003,979)</u>
7	Bonds	-	-	-	-	-	-	-
8	Reacquired Bonds	-	-	-	-	-	-	-
9	Advances From Associated Companies	250,000	250,000	250,000	250,000	250,000	250,000	250,000
10	Other Long-Term Debt	1,628,796	1,595,482	1,562,064	1,528,377	1,494,751	1,460,861	1,661,528
11	TOTAL LONG-TERM DEBT	<u>1,878,796</u>	<u>1,845,482</u>	<u>1,812,064</u>	<u>1,778,377</u>	<u>1,744,751</u>	<u>1,710,861</u>	<u>1,911,528</u>
12	Accounts Payable	80,153	108,050	96,096	53,232	72,642	253,599	163,094
13	Notes Payable	-	-	-	-	-	-	-
14	Accounts Payable - Assoc. Cos.	4,374,365	4,323,280	4,396,510	4,358,013	4,420,235	(9,658)	3,848,517
15	Customer Deposits	23,275	23,275	23,275	23,275	23,275	21,878	23,168
16	Accrued Taxes	10,103	19,849	29,284	39,585	48,999	59,314	36,798
17	Accrued Interest	8,842	8,842	8,842	8,842	8,842	6,782	8,683
18	Accrued Dividends	-	-	-	-	-	-	-
19	Misc. Current and Accrued Liabilities	3,303,645	3,303,645	3,303,740	3,303,740	3,303,874	3,874	3,049,849
20	TOTAL CURRENT & ACCRUED LIABILITIES	<u>7,800,383</u>	<u>7,786,941</u>	<u>7,857,747</u>	<u>7,786,686</u>	<u>7,877,868</u>	<u>335,789</u>	<u>7,130,109</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>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
26	Contributions in Aid of Construction	7,352,310	7,352,310	7,355,200	7,355,200	7,355,840	7,358,730	7,346,406
27	Less: Accum. Amortization of CIAC	(4,564,948)	(4,584,486)	(4,604,024)	(4,623,592)	(4,643,152)	(4,662,694)	(4,545,402)
	TOTAL NET C.I.A.C	<u>2,787,362</u>	<u>2,767,824</u>	<u>2,751,176</u>	<u>2,731,609</u>	<u>2,712,689</u>	<u>2,696,036</u>	<u>2,801,005</u>
28	Accumulated Deferred Income Taxes	-	-	-	-	-	-	-
29	Other Advances	-	-	-	-	-	-	-
30	Total Equity Capital and Liabilities	<u>\$ 10,847,507</u>	<u>\$ 10,738,382</u>	<u>\$ 10,685,117</u>	<u>\$ 10,517,235</u>	<u>\$ 10,502,615</u>	<u>\$ 10,574,753</u>	<u>\$ 10,838,663</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-1
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 1,627,619		\$1,627,619	\$ 1,061,509 (c)	\$ 2,689,128	B-4
2	Operation & Maintenance	1,749,162	(404,968) (A)	1,344,194		1,344,194	B-5, B-3
3	Depreciation, net of CIAC Amort.	363,029	58,604 (B)	421,633		421,633	B-13, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	141,262	-	141,262	47,879 (D)	189,141	B-15, B-3
6	Provision for Income Taxes		-	-	158,586 (E)	158,586	B-3
7	OPERATING EXPENSES	2,253,454	(346,364)	1,907,089	206,465	2,113,554	
8	NET OPERATING INCOME	\$ (625,834)	\$ 346,364	\$ (279,470)	\$ 855,044	\$ 575,574	
9	RATE BASE	\$ 4,682,359		\$7,088,349		\$ 7,088,349	
10	RATE OF RETURN	--	%	--	%	8.12	%

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: B-1 (a)
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 1,627,619		\$1,627,619	\$ 718,997 (c)	\$ 2,346,616	B-4
2	Operation & Maintenance	1,749,162	(418,845) (A)	1,330,318		1,330,318	B-5, B-3(a)
3	Depreciation, net of CIAC Amort.	363,029	- (B)	363,029		363,029	B-13, B-3(a)
4	Amortization						B-3(a)
5	Taxes Other Than Income	141,262	-	141,262	32,465 (D)	173,727	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	103,586 (E)	103,586	B-3(a)
7	OPERATING EXPENSES	<u>2,253,454</u>	<u>(418,845)</u>	<u>1,834,609</u>	<u>136,051</u>	<u>1,970,660</u>	
8	NET OPERATING INCOME	<u>\$ (625,834)</u>	<u>\$ 418,845</u>	<u>\$ (206,990)</u>	<u>\$ 582,946</u>	<u>\$ 375,956</u>	
9	RATE BASE	<u>\$ 4,682,359</u>		<u>\$4,630,003</u>		<u>\$ 4,630,003</u>	
10	RATE OF RETURN	<u>--</u>	%	<u>--</u>	%	<u>8.12</u>	%

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-2
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 1,051,949		\$ 1,051,949	\$ 527,880 (C)	\$ 1,579,829	B-4
2	Operation & Maintenance	924,958	250,886 (A)	1,175,844		1,175,844	B-6, B-3
3	Depreciation, net of CIAC Amort.	129,820	(1,894) (B)	127,926		127,926	B-14, B-3
4	Amortization					-	B-3
5	Taxes Other Than Income	141,804	-	141,804	23,755 (D)	165,558	B-15, B-3
6	Provision for Income Taxes		-	-	23,869 (E)	23,869	B-3
7	OPERATING EXPENSES	<u>1,196,582</u>	<u>248,992</u>	<u>1,445,574</u>	<u>47,624</u>	<u>1,493,198</u>	
8	NET OPERATING INCOME	\$ <u>(144,633)</u>	\$ <u>(248,992)</u>	\$ <u>(393,625)</u>	\$ <u>480,256</u>	\$ <u>86,631</u>	
9	RATE BASE	\$ <u>1,054,912</u>		\$ <u>1,066,886</u>		\$ <u>1,066,886</u>	
10	RATE OF RETURN	<u>--</u> %		<u>--</u> %		<u>8.12</u> %	

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: B-2 (a)
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 1,051,949		\$ 1,051,949	\$ 513,161 (c)	\$ 1,565,110	B-4
2	Operation & Maintenance	924,958	237,010 (A)	1,161,968		1,161,968	B-6, B-3
3	Depreciation, net of CIAC Amort.	129,820	(1,894) (B)	127,926		127,926	B-14, B-3
4	Amortization						B-3(a)
5	Taxes Other Than Income	141,804	-	141,804	23,092 (D)	164,896	B-15, B-3(a)
6	Provision for Income Taxes	-	-	-	23,830 (E)	23,830	B-3(a)
7	OPERATING EXPENSES	<u>1,196,582</u>	<u>235,116</u>	<u>1,431,698</u>	<u>46,922</u>	<u>1,478,620</u>	
8	NET OPERATING INCOME	\$ <u>(144,633)</u>	\$ <u>(235,116)</u>	\$ <u>(379,749)</u>	\$ <u>466,239</u>	\$ <u>86,490</u>	
9	RATE BASE	\$ <u>1,054,912</u>		\$ <u>1,065,150</u>		\$ <u>1,065,150</u>	
10	RATE OF RETURN	<u>--</u> %		<u>--</u> %		<u>8.12</u> %	

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 1 of 2
 Docket No.: 20230083-WS
 Preparer: Dan Winters

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) Adjustment of legal fees		
4	Remove extraordinary legal fees	\$ (655,854)	\$ -
5	2) Adjustment for corporate restructuring		
6	Proforma costs	496,804	496,804
7	Test Year costs	259,794	259,794
8	Adjustment for corporate restructuring	237,010	237,010
9	3) Amortization of rate case expense (666, 766)		
10	Amortization per Schedule B-10	15,363	15,363
11	Less: Test year amortization per Schedule B-5 and B-6	(1,487)	(1,487)
12	Net rate case amortization	13,877	13,877
13	Total adjustments to O & M Expense	\$ (404,968)	\$ 250,886
14	(B) <u>Depreciation Expense</u>		
15	1) Adjust depreciation expense for proforma plant per A-3	58,604	-
16	2) Adjust depreciation expense for non-used and useful per B-14	\$ -	\$ (1,894)
17	Total Depreciation expense adjustments	\$ 58,604	\$ (1,894)
18	(C) <u>Final Revenue Increase</u>		
19	Increase in revenue required by the Utility to realize		
20	a 8.12% rate of return	\$ 1,061,509	\$ 527,880
21	(D) <u>Taxes Other Than Income</u>		
22	(1) <u>Regulatory Assessment Fees (RAF's)</u>		
23	Total revenue requested	\$ 2,689,128	\$ 1,579,829
24	RAF rate	0.045	0.045
25	Total RAF's	121,011	71,092
26	Adjusted test year RAF's	(73,132)	(47,338)
27	Adjustment required	\$ 47,879	\$ 23,754

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-3
 Page 2 of 2
 Docket No.: 20230083-WS
 Preparer: Dan Winters

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	(E) <u>Provision for Income Taxes</u>		
2	Rate Base Per A-1 & A-2	\$ 7,088,349	\$ 1,066,886
3	Weighted cost of equity per D-1	<u>0.0659</u>	<u>0.0659</u>
4	After tax net income	467,122	70,308
5	Pretax expansion factor	<u>1.3395</u>	<u>1.3395</u>
6	Income before income taxes	625,708	94,177
7	Net income per above	<u>(467,122)</u>	<u>(70,308)</u>
8	Provision for income taxes	<u>\$ 158,586</u>	<u>\$ 23,869</u>

Company: Pluris Wedgefield, LLC
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: B-3 (a)
 Page 1 of 2
 Docket No.: 20230083-WS
 Preparer: Dan Winters

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) Adjustment of legal fees		
4	Remove extraordinary legal fees	\$ (655,854)	\$ -
5	2) Adjustment for corporate restructuring		
6	Proforma costs	496,804	496,804
7	Test Year costs	259,794	259,794
8	Adjustment for corporate restructuring	237,010	237,010
9	Total adjustments to test year expenses	<u>\$ (418,845)</u>	<u>\$ 237,010</u>
10	(B) <u>Depreciation Expense</u>		
11	Adjust depreciation expense for non-used and		
12	useful depreciation per B-14	\$ -	\$ (1,894)
13	Total Depreciation expense adjustments	<u>\$ -</u>	<u>\$ (1,894)</u>
14	(C) <u>Interim Revenue Increase</u>		
15	Interim increase in revenue required by the Utility to realize an		
16	8.12% rate of return.	\$ 718,997	\$ 513,161
17	(D) <u>Taxes Other Than Income</u>		
18	Regulatory Assessment Fees (RAF's)		
19	Total revenue requested	\$ 2,346,616	\$ 1,565,110
20	RAF rate	0.045	0.045
21	Total RAF's	105,598	70,430
22	Adjusted test year RAF's	(73,132)	(47,338)
23	Adjustment required	<u>\$ 32,466</u>	<u>\$ 23,092</u>

Schedule of Adjustments to Operating Income

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: B-3 (a)
 Page 2 of 2
 Docket No.: 20230083-WS
 Preparer: Dan Winters

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 (E)	<u>Provision for Income Taxes</u>		
2	Rate Base Per A-1 & A-2	\$ 4,630,003	\$ 1,065,150
3	Weighted cost of equity per D-1(a)	<u>0.0659</u>	<u>0.0659</u>
4	After tax net income	305,117	70,193
5	Pretax expansion factor	<u>1.3395</u>	<u>1.3395</u>
6	Income before income taxes	408,703	94,023
7	Net income per above	<u>(305,117)</u>	<u>(70,193)</u>
8	Provision for income taxes	<u>\$ 103,586</u>	<u>\$ 23,830</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final [X]
 Historic [X] Projected []

Schedule: B-4
 Page 1 of 1
 Preparer: Dan Winters
 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	1,437,793	521.2 Flat Rate - Commercial		-
3	461.2 Metered - Commercial	76,342	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	1,021,258	
8	462.2 Private Fire Protection		522.2 Measured - Commercial	30,691	
9	464 Other Sales - Public Authorities		522.3 Measured - Industrial		-
10	465 Irrigation Customers	84,609	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	\$ 1,598,744	TOTAL SEWER SALES	\$ 1,051,949	
16					
17	OTHER WATER REVENUES		OTHER SEWER REVENUES		
18	470 Forfeited Discounts	\$ -	531 Sale of Sludge	\$ -	-
19	471 Misc. Service Revenues	28,875	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	\$ 28,875	SEWER REVENUES	\$ -	
26					
27	TOTAL WATER		TOTAL SEWER		
28	OPERATING REVENUES	\$ 1,627,619	OPERATING REVENUES	\$ 1,051,949	

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pluris Wedgefield, LLC

Docket No.: 20230083-WS

Schedule Year Ended: December 31, 2022

Interim [] Final [X]

Historic [X] Projected []

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

Schedule: B-5

Page 1 of 2

Preparer: Dan Winters

Recap Schedules: B-1

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Line No.	(1) Account No. and Name	(2) JANUARY 2022	(3) FEBRUARY 2022	(4) MARCH 2022	(5) APRIL 2022	(6) MAY 2022	(7) JUNE 2022	(8) JULY 2022	(9) AUGUST 2022	(10) SEPTEMBER 2022	(11) OCTOBER 2022	(12) NOVEMBER 2022	(13) DECEMBER 2022	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	601 Salaries & Wages - Employees	\$ 10,988	\$ 19,074	\$ 20,155	\$ 18,734	\$ 19,338	\$ 11,383	\$ 14,144	\$ 13,690	\$ 24,325	\$ 15,006	\$ 18,688	\$ 18,656	\$ 204,183	\$ -	\$ 204,183
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	2,413	1,817	613	1,888	2,046	614	1,348	1,268	798	1,211	1,509	1,351	16,874	-	16,874
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	-	3,729	3,540	3,963	3,671	4,612	4,960	4,444	4,026	4,790	4,578	5,103	47,417	-	47,417
6	616 Fuel for Power Purchased	-	-	-	1,637	-	-	-	-	-	2,651	-	-	4,288	-	4,288
7	618 Chemicals	7,335	22,613	25,815	23,530	11,765	34,581	24,319	28,334	35,467	55,495	20,512	73,740	363,507	-	363,507
8	620 Materials & Supplies	1,870	324	2,691	1,792	1,754	467	2,594	2,936	3,911	2,508	228	4,888	25,961	-	25,961
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	-	254	131	10,333	3,000	131	131	-	-	263	131	1,035	15,541	-	15,541
11	633 Contractual Services - Legal	30,037	227,629	66,699	175,946	19,765	3,924	45,110	45,603	16,008	1,232	9,581	14,321	655,854	(655,854)	-
12	634 Contractual Services - Mgmt. Fees	(8,636)	23,060	32,891	22,120	25,659	20,446	20,477	22,076	33,317	20,990	23,761	23,634	259,794	237,010	496,804
13	635 Contractual Services - Testing	-	792	162	357	-	546	255	-	-	240	44	676	3,072	-	3,072
14	636 Contractual Services - Other	1,099	3,470	2,226	3,723	11,160	7,755	6,312	1,972	977	5,083	860	4,845	49,483	-	49,483
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	973	1,131	1,251	1,273	1,372	1,761	1,655	175	3,290	1,208	1,488	1,494	17,072	-	17,072
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	389	389	389	389	390	309	309	309	309	425	425	522	4,555	-	4,555
21	659 Insurance - Other	5,887	2,891	2,891	2,891	2,891	2,876	2,876	2,876	2,876	2,876	2,876	3,343	38,052	-	38,052
22	660 Advertising Expense	-	-	-	-	-	222	-	911	669	254	286	-	2,342	-	2,342
23	666 Reg. Comm. Exp. - Rate Case Amort.	248	248	248	248	248	248	248	(248)	-	-	-	-	1,487	13,877	15,363
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	9,897	9,897	-	9,897
26	675 Miscellaneous Expenses	4,576	2,063	4,027	2,943	2,451	2,114	1,667	2,173	2,020	3,425	1,723	602	29,784	-	29,784
27	TOTAL	\$ 57,180	\$ 309,484	\$ 163,729	\$ 271,767	\$ 105,510	\$ 91,990	\$ 126,405	\$ 126,650	\$ 127,995	\$ 117,656	\$ 86,691	\$ 164,107	\$ 1,749,162	\$ (404,968)	\$ 1,344,194

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pluris Wedgefield, LLC

Docket No.: 20230083-WS

Schedule Year Ended: December 31, 2022

Interim [X] Final []

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-5

Page 2 of 2

Preparer: Dan Winters

Recap Schedules: B-1

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Line No.	(1) Account No. and Name	(2) JANUARY 2022	(3) FEBRUARY 2022	(4) MARCH 2022	(5) APRIL 2022	(6) MAY 2022	(7) JUNE 2022	(8) JULY 2022	(9) AUGUST 2022	(10) SEPTEMBER 2022	(11) OCTOBER 2022	(12) NOVEMBER 2022	(13) DECEMBER 2022	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	601 Salaries & Wages - Employees	\$ 10,988	\$ 19,074	\$ 20,155	\$ 18,734	\$ 19,338	\$ 11,383	\$ 14,144	\$ 13,690	\$ 24,325	\$ 15,006	\$ 18,688	\$ 18,656	\$ 204,183	\$ -	\$ 204,183
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	2,413	1,817	613	1,888	2,046	614	1,348	1,268	798	1,211	1,509	1,351	16,874	-	16,874
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	-	3,729	3,540	3,963	3,671	4,612	4,960	4,444	4,026	4,790	4,578	5,103	47,417	-	47,417
6	616 Fuel for Power Purchased	-	-	-	1,637	-	-	-	-	-	2,651	-	-	4,288	-	4,288
7	618 Chemicals	7,335	22,613	25,815	23,530	11,765	34,581	24,319	28,334	35,467	55,495	20,512	73,740	363,507	-	363,507
8	620 Materials & Supplies	1,870	324	2,691	1,792	1,754	467	2,594	2,936	3,911	2,508	228	4,888	25,961	-	25,961
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	-	254	131	10,333	3,000	131	131	-	-	263	131	1,035	15,541	-	15,541
11	633 Contractual Services - Legal	30,037	227,629	66,699	175,946	19,765	3,924	45,110	45,603	16,008	1,232	9,581	14,321	655,854	(655,854)	-
12	634 Contractual Services - Mgmt. Fees	(8,636)	23,060	32,891	22,120	25,659	20,446	20,477	22,076	33,317	20,990	23,761	23,634	259,794	237,010	496,804
13	635 Contractual Services - Testing	-	792	162	357	-	546	255	-	-	240	44	676	3,072	-	3,072
14	636 Contractual Services - Other	1,099	3,470	2,226	3,723	11,160	7,755	6,312	1,972	977	5,083	860	4,845	49,483	-	49,483
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	973	1,131	1,251	1,273	1,372	1,761	1,655	175	3,290	1,208	1,488	1,494	17,072	-	17,072
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	658 Insurance - Workman's Comp.	389	389	389	389	390	309	309	309	309	425	425	522	4,555	-	4,555
21	659 Insurance - Other	5,887	2,891	2,891	2,891	2,891	2,876	2,876	2,876	2,876	2,876	2,876	3,343	38,052	-	38,052
22	660 Advertising Expense	-	-	-	-	-	222	-	911	669	254	286	-	2,342	-	2,342
23	666 Reg. Comm. Exp. - Rate Case Amort.	248	248	248	248	248	248	248	(248)	-	-	-	-	1,487	-	1,487
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	9,897	9,897	-	9,897
26	675 Miscellaneous Expenses	4,576	2,063	4,027	2,943	2,451	2,114	1,667	2,173	2,020	3,425	1,723	602	29,784	-	29,784
27	TOTAL	\$ 57,180	\$ 309,484	\$ 163,729	\$ 271,767	\$ 105,510	\$ 91,990	\$ 126,405	\$ 126,650	\$ 127,995	\$ 117,656	\$ 86,691	\$ 164,107	\$ 1,749,162	\$ (418,845)	\$ 1,330,318

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC

Schedule: B-6

Docket No.: 20230083-WS

Page 1 of 2

Schedule Year Ended: December 31, 2022

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: Dan Winters

Interim [] Final [X]

Recap Schedules: B-2

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) JANUARY 2022	(3) FEBRUARY 2022	(4) MARCH 2022	(5) APRIL 2022	(6) MAY 2022	(7) JUNE 2022	(8) JULY 2022	(9) AUGUST 2022	(10) SEPTEMBER 2022	(11) OCTOBER 2022	(12) NOVEMBER 2022	(13) DECEMBER 2022	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ 10,988	\$ 19,074	\$ 24,808	\$ 18,734	\$ 19,338	\$ 17,516	\$ 17,398	\$ 18,966	\$ 26,986	\$ 20,055	\$ 22,489	\$ 23,398	\$ 239,751	\$ -	\$ 239,751
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	2,413	1,817	1,000	1,888	2,046	1,123	1,623	2,582	1,034	1,596	1,800	1,723	20,645	-	20,645
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	2,134	4,508	6,565	3,353	2,865	4,154	5,960	2,509	3,372	1,645	3,357	4,628	45,052	-	45,052
6	715 Purchased Power	-	6,402	6,242	7,034	6,852	8,236	8,023	7,647	7,277	8,665	8,319	8,818	83,514	-	83,514
7	716 Fuel for Power Purchased	-	-	-	1,038	-	-	-	-	-	-	-	-	1,038	-	1,038
8	718 Chemicals	1,528	2,002	1,944	4,381	1,811	2,709	2,093	4,000	1,954	2,034	2,464	2,448	29,369	-	29,369
9	720 Materials & Supplies	338	481	109	115	295	-	252	1,627	328	-	-	539	4,084	-	4,084
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	-	254	131	10,333	3,000	131	131	131	-	263	131	1,035	15,541	-	15,541
12	733 Contractual Services - Legal	-	69	-	383	-	222	-	-	-	507	170	-	1,350	-	1,350
13	734 Contractual Services - Mgmt. Fees	(8,636)	23,060	32,891	22,120	25,659	20,446	20,477	22,076	33,317	20,990	23,761	23,634	259,794	237,010	496,804
14	735 Contractual Service - Testing	-	1,316	1,288	3,030	-	-	-	-	694	746	895	6,292	14,261	-	14,261
15	736 Contractual Services - Other	8,691	7,183	8,942	6,162	3,208	4,550	3,650	6,391	6,617	29,288	3,276	7,622	95,580	-	95,580
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	5,302	-	5,302	-	5,302
18	750 Transportation Expenses	973	1,231	2,838	2,422	1,372	2,213	1,655	175	3,290	1,195	1,457	1,491	20,311	-	20,311
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	389	389	389	389	389	309	309	309	309	309	309	406	4,206	-	4,206
22	759 Insurance - Other	3,099	2,492	2,492	2,492	2,492	2,876	2,876	2,876	2,876	2,876	2,876	2,876	33,204	-	33,204
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	248	248	248	248	248	248	248	(248)	-	-	-	-	1,487	-	1,487
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	13,877	13,877
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	9,897	9,897	-	9,897
27	775 Miscellaneous Expenses	4,807	1,954	4,261	1,874	2,429	2,698	1,718	3,276	6,625	3,313	6,162	1,457	40,572	-	40,572
28	TOTAL	\$ 26,973	\$ 72,482	\$ 94,150	\$ 85,996	\$ 72,004	\$ 67,432	\$ 66,413	\$ 72,317	\$ 94,680	\$ 93,480	\$ 82,769	\$ 96,263	\$ 924,958	\$ 250,886	\$ 1,175,844

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Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC

Schedule: B-6

Docket No.: 20230083-WS

Page 2 of 2

Schedule Year Ended: December 31, 2022

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: Dan Winters

Interim Final

Recap Schedules: B-2

Historic Projected

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Line No.	(1) Account No. and Name	(2) JANUARY 2022	(3) FEBRUARY 2022	(4) MARCH 2022	(5) APRIL 2022	(6) MAY 2022	(7) JUNE 2022	(8) JULY 2022	(9) AUGUST 2022	(10) SEPTEMBER 2022	(11) OCTOBER 2022	(12) NOVEMBER 2022	(13) DECEMBER 2022	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ 10,988	\$ 19,074	\$ 24,808	\$ 18,734	\$ 19,338	\$ 17,516	\$ 17,398	\$ 18,966	\$ 26,986	\$ 20,055	\$ 22,489	\$ 23,398	\$ 239,751	\$ -	\$ 239,751
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	2,413	1,817	1,000	1,888	2,046	1,123	1,623	2,582	1,034	1,596	1,800	1,723	20,645	-	20,645
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	2,134	4,508	6,565	3,353	2,865	4,154	5,960	2,509	3,372	1,645	3,357	4,628	45,052	-	45,052
6	715 Purchased Power	-	6,402	6,242	7,034	6,852	8,236	8,023	7,647	7,277	8,665	8,319	8,818	83,514	-	83,514
7	716 Fuel for Power Purchased	-	-	-	1,038	-	-	-	-	-	-	-	-	1,038	-	1,038
8	718 Chemicals	1,528	2,002	1,944	4,381	1,811	2,709	2,093	4,000	1,954	2,034	2,464	2,448	29,369	-	29,369
9	720 Materials & Supplies	338	481	109	115	295	-	252	1,627	328	-	-	539	4,084	-	4,084
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	-	254	131	10,333	3,000	131	131	131	-	263	131	1,035	15,541	-	15,541
12	733 Contractual Services - Legal	-	69	-	383	-	222	-	-	-	507	170	-	1,350	-	1,350
13	734 Contractual Services - Mgmt. Fees	(8,636)	23,060	32,891	22,120	25,659	20,446	20,477	22,076	33,317	20,990	23,761	23,634	259,794	237,010	496,804
14	735 Contractual Service - Testing	-	1,316	1,288	3,030	-	-	-	-	694	746	895	6,292	14,261	-	14,261
15	736 Contractual Services - Other	8,691	7,183	8,942	6,162	3,208	4,550	3,650	6,391	6,617	29,288	3,276	7,622	95,580	-	95,580
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	5,302	-	5,302	-	5,302
18	750 Transportation Expenses	973	1,231	2,838	2,422	1,372	2,213	1,655	175	3,290	1,195	1,457	1,491	20,311	-	20,311
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	758 Insurance - Workman's Comp.	389	389	389	389	389	309	309	309	309	309	309	406	4,206	-	4,206
22	759 Insurance - Other	3,099	2,492	2,492	2,492	2,492	2,876	2,876	2,876	2,876	2,876	2,876	2,876	33,204	-	33,204
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	248	248	248	248	248	248	248	(248)	-	-	-	-	1,487	-	1,487
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	9,897	9,897	-	9,897
27	775 Miscellaneous Expenses	4,807	1,954	4,261	1,874	2,429	2,698	1,718	3,276	6,625	3,313	6,162	1,457	40,572	-	40,572
28	TOTAL	\$ 26,973	\$ 72,482	\$ 94,150	\$ 85,996	\$ 72,004	\$ 67,432	\$ 66,413	\$ 72,317	\$ 94,680	\$ 93,480	\$ 82,769	\$ 96,263	\$ 924,958	\$ 237,010	\$ 1,161,968

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: B-7
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/11	(3) Current TY 12/31/22	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/22	(8) \$ Difference	(9) % Difference	(10) Explanation
								See Note below
1	601 Salaries & Wages - Employees	\$ -	\$ 204,183	\$ -	204,183	204,183	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	604 Employee Pensions & Benefits	-	16,874	-	16,874	16,874	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	-	47,417	-	47,417	47,417	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
6	616 Fuel for Power Purchased	-	4,288	-	4,288	4,288	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
7	618 Chemicals	-	363,507	-	363,507	363,507	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
9	620 Materials & Supplies	-	25,961	-	25,961	25,961	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
10	631 Contractual Services - Engr.	-	-	-	-	-	%	
11	632 Contractual Services - Acct.	11,654	15,541	-	15,541	3,887	33.35 %	2011 expenses were contracted out; 2022 expenses are in-house.
12	633 Contractual Services - Legal	665	655,854	(655,854)	-	(665)	(100.00) %	Water lawsuit.
13	634 Contractual Services - Mgmt. Fees	96,969	259,794	237,010	496,804	399,835	412.33 %	2011 expenses were contracted out; 2022 expenses are in-house.
14	635 Contractual Services - Testing	9,426	3,072	-	3,072	(6,354)	(67.41) %	2011 expenses were contracted out; 2022 expenses are in-house.
15	636 Contractual Services - Other	415,070	49,483	-	49,483	(365,587)	(88.08) %	2011 expenses were contracted out; 2022 expenses are in-house.
16	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	642 Rental of Equipment	-	-	-	-	-	%	
18	650 Transportation Expenses	-	17,072	-	17,072	17,072	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
19	656 Insurance - Vehicle	-	-	-	-	-	%	
20	657 Insurance - General Liability	22,919	-	-	-	(22,919)	(100.00) %	2011 expenses were contracted out; 2022 expenses are in-house.
21	658 Insurance - Workman's Comp.	-	4,555	-	4,555	4,555	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
22	659 Insurance - Other	-	38,052	-	38,052	38,052	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
23	660 Advertising Expense	-	2,342	-	2,342	2,342	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
24	666 Reg. Comm. Exp. - Rate Case Amort.	13,741	1,487	13,877	15,363	1,622	11.80 %	
25	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	670 Bad Debt Expense	14,517	9,897	-	9,897	(4,620)	(31.82) %	2011 expenses were contracted out; 2022 expenses are in-house.
27	675 Miscellaneous Expenses	9,744	29,784	-	29,784	20,040	205.67 %	2011 expenses were contracted out; 2022 expenses are in-house.
28	TOTAL	\$ 594,705	\$ 1,749,162	\$ (404,968)	\$ 1,344,194	\$ 749,489	126.03 %	
29	Total Customers (ERC's)	1,656			1,732	76	4.59 %	
30	Consumer Price Index - U	225.67			296.80	71.13	31.52 %	
31	Benchmark Index: Change in Customer ERC's					1.0459		
32	Increase in CPI					1.3152		
33						1.3756		

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Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: B-8
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	(1) Account No. and Name	(2) Prior TY 12/31/11	(3) Current TY 12/31/22	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/22	(8) \$ Difference	(9) % Difference	(10) Explanation
1	701 Salaries & Wages - Employees	\$ -	\$ 239,751	\$ -	\$ 239,751	\$ 239,751	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	704 Employee Pensions & Benefits	-	20,645	-	20,645	\$ 20,645	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	-	45,052	-	45,052	45,052	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
6	715 Purchased Power	-	83,514	-	83,514	83,514	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
7	716 Fuel for Power Purchased	-	1,038	-	1,038	1,038	100.00 %	
8	718 Chemicals	-	29,369	-	29,369	29,369	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
9	720 Materials & Supplies	-	4,084	-	4,084	4,084	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
10	731 Contractual Services - Engr.	-	-	-	-	-	%	
11	732 Contractual Services - Acct.	11,654	15,541	-	15,541	3,887	33.35 %	2011 expenses were contracted out; 2022 expenses are in-house.
12	733 Contractual Services - Legal	665	1,350	-	1,350	685	102.99 %	2011 expenses were contracted out; 2022 expenses are in-house.
13	734 Contractual Services - Mgmt. Fees	96,969	259,794	237,010	496,804	399,835	412.33 %	2011 expenses were contracted out; 2022 expenses are in-house.
14	735 Contractual Services - Testing	9,426	14,261	-	14,261	4,835	51.29 %	2011 expenses were contracted out; 2022 expenses are in-house.
15	736 Contractual Services - Other	424,796	95,580	-	95,580	(329,216)	(77.50) %	2011 expenses were contracted out; 2022 expenses are in-house.
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	5,302	-	5,302	5,302	100.00 %	
18	750 Transportation Expenses	-	20,311	-	20,311	20,311	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	22,919	-	-	-	(22,919)	(100.00) %	2011 expenses were contracted out; 2022 expenses are in-house.
21	758 Insurance - Workman's Comp.	-	4,206	-	4,206	4,206	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
22	759 Insurance - Other	-	33,204	-	33,204	33,204	100.00 %	2011 expenses were contracted out; 2022 expenses are in-house.
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amor	13,160	1,487	13,877	15,363	2,203	16.74 %	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	770 Bad Debt Expense	14,517	9,897	-	9,897	(4,620)	(31.82) %	2011 expenses were contracted out; 2022 expenses are in-house.
27	775 Miscellaneous Expenses	9,745	40,572	-	40,572	30,827	316.34 %	2011 expenses were contracted out; 2022 expenses are in-house.
28								
29	TOTAL	\$ 603,851	\$ 924,958	\$ 250,886	\$ 1,175,844	\$ 571,993	94.72 %	
30	Total Customers (ERC's)	1,653			1,732	79	4.78 %	
31	Consumer Price Index - U	225.67			296.80	71.13	31.52 %	
32	Benchmark Index: Increase in Customer ERC's					1.0478		
33	Increase in CPI					1.3152		
34						1.3781		

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Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: B-9
 Page 1 of 2
 Preparer: Dan Winters

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 Management Group, LLC	Management (1)	\$ 496,804	Water	utility management
2	Pluris Management Group, LLC	Management (1)	496,804	Wastewater	utility management
3	Benchmark EnviroAnalytical, Inc.	Compliance Sampling	1,674	Water	lab testing
4	Flowers Chemical Laboratories, Inc.	Compliance Sampling	954	Water	lab testing
5	Eurofins Environment Testing Southeast, LLC	Compliance Sampling	400	Water	lab testing
6	Orange County Fire Rescue	HAZMAT Inspection	44	Water	inspection
7	Flowers Chemical Laboratories, Inc.	Compliance Sampling	2,604	Wastewater	lab testing
8	Eurofins Environment Testing Southeast, LLC	Compliance Sampling	8,323	Wastewater	lab testing
9	Benchmark EnviroAnalytical, Inc.	Compliance Sampling	3,334	Wastewater	lab testing
10	Advantage Air & Heat	Repairs	500	Water	maintenance/repairs
11	Air Centers of FL	Repairs	5,440	Water	maintenance/repairs
12	Alternative Power Solutions, Inc.	Repairs	4,820	Water	maintenance/repairs
13	ASD Pool Supply	Repairs	653	Water	compliance
14	C&A Systems, Inc.	Repairs	2,544	Water	maintenance/repairs
15	Cintas First Aid & Safety	Repairs	1,651	Water	AED lease
16	Cody Gallarda	Repairs	150	Water	accounting support
17	Grays Backflow Services, LLC	Repairs	1,855	Water	maintenance/repairs
18	MG Rhino, Inc.	Repairs	1,277	Water	maintenance/repairs
19	Paralee Company, Inc	Repairs	4,315	Water	maintenance/repairs
20	Tri-County Fire Equipment	Repairs	384	Water	maintenance/repairs
21	Triple T Service, LLC	Repairs	2,224	Water	maintenance/repairs
22	Utility Repair Experts	Repairs	13,120	Water	maintenance/repairs
23	Various	Employment Screenings	2,246	Water	personnel screenings
24	Various	Repairs	8,305	Water	amort of prepaid hosting/SAAS
25	Alternative Power Solutions, Inc.	Repairs	968	Wastewater	maintenance/repairs
26	Benchmark EnviroAnalytical, Inc.	Repairs	60	Wastewater	maintenance/repairs
27	C&A Systems, Inc.	Repairs	2,544	Wastewater	maintenance/repairs
28	Cintas First Aid & Safety	Repairs	2,062	Wastewater	AED lease
29	Cloud 9 Services, Inc.	Repairs	5,127	Wastewater	maintenance/repairs
30	Cost Cutting Lawns	Repairs	19,150	Wastewater	maintenance/repairs
31	Ellis Automated Corporation	Repairs	2,328	Wastewater	maintenance/repairs
32	HMS Fab LLC	Repairs	5,136	Wastewater	maintenance/repairs
33	Mersino	Repairs	20,826	Wastewater	hurricane pumps
34	Paralee Company, Inc	Repairs	8,335	Wastewater	maintenance/repairs
35	Sunshine State One Call of FL	Repairs	395	Wastewater	locate service
36	Tri-County Fire Equipment	Repairs	384	Wastewater	maintenance/repairs
37	Triple T Service, LLC	Repairs	10,200	Wastewater	maintenance/repairs
38	Utility Repair Experts	Repairs	2,625	Wastewater	maintenance/repairs
39	Wind River Environmental LLC	Repairs	5,275	Wastewater	maintenance/repairs
40	Various	Employment Screenings	717	Wastewater	personnel screenings
41	Various	Repairs	9,449	Wastewater	amort of prepaid license/hosting/SAAS

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: B-9
 Page 2 of 2
 Preparer: Dan Winters

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	Whitley Penn LLP	Accounting	\$ 13,773	Water	accounting & audit
2	Thomas Craig & Company, LLP	Accounting	13,773	Wastewater	accounting & audit
3	Digital Insurance LLC	Payroll	1,769	Water	payroll processing
4	Digital Insurance LLC	Payroll	1,769	Wastewater	payroll processing
5	Alston & Bird LLP	Legal (2)	436,256	Water	legal counsel
6	Capitol Corporate Services, Inc.	Legal (2)	53	Water	legal counsel
7	Cogency	Legal (2)	36,021	Water	legal counsel
8	Pluris Capitalized Labor	Legal (2)	4,504	Water	legal counsel
9	Dean, Mead, Egerton, Bloodworth, Capouano	Legal (2)	6,022	Water	legal counsel
10	Dixon Huges Goodman LLP	Legal (2)	(16,642)	Water	legal counsel
11	Eversheds Sutherland LLP	Legal (2)	5,145	Water	legal counsel
12	Greenberg Traurig LLP	Legal (2)	162,864	Water	legal counsel
13	Florida Department of State	Legal (2)	69	Water	annual report fee
14	Ramaley Consulting LLC	Legal (2)	7,313	Water	legal counsel
15	Upchurch Watson White & Max Mediation Group, Inc.	Legal (2)	14,250	Water	legal counsel
16	Florida Department of State	Legal	69	Wastewater	annual report fee
17	Dean, Mead, Egerton, Bloodworth, Capouano	Legal	1,228	Wastewater	legal counsel
18	Capitol Corporate Services, Inc.	Legal	53	Wastewater	legal counsel
19	NOTE: (1) Pluris Management Group, LLC allocates its management services to Pluris Wedgefield, LLC. (2) Legal fees for all water-related matters have been removed from operating expenses (see Schedule B-7, Line 12).				

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022

Schedule: B-10
 Page 1 of 1
 Preparer: Dan Winters

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

(1)	(2)	(3)	(4)	(5)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Total Estimate of Charges by Firm	Type of Service Rendered
1	Martin Friedman	Counsel	\$ 410	\$ 39,900	Legal fees and costs
2	Maurice Gallarda	Witness	\$ 220	22,000	General
3	Dan Winters	Witness	\$ 100	26,000	Accounting
4	Beverly Yopp	Witness	\$ 75	6,000	Billing
5	Pluris Wedgefield, LLC	Pluris Wedgefield, LLC	N/A	25,000	Notices, Printing, envelopes, Postage, Travel & Miscellaneous
6					
7	Filing Fee			4,000	Filing fee
8				\$ 122,900	

9 Estimate Through

- 10 PAA
- 11 Commission Hearing

- 12 Amortization Period 4 Years
- 13 Explanation if different from Section 367.0816, Florida

14 Amortization of Rate Case Expense:	(A)	(B)	(C)
15	Water	Wastewater	Total
16 Prior unamortized rate case expense	\$ -	\$ -	\$ -
17 Current rate case expense	61,450	61,450	122,900
18 Total projected rate case expense	\$ 61,450	\$ 61,450	\$ 122,900
19 Annual amortization over 4 years	\$ 15,363	\$ 15,363	\$ 30,726
20 Method of allocation between systems:			
21 (Provide calculation)			
22 Total ERC's at 12/31/22	1,732	1,732	3,464
23 Percentage of total ERC's at 12/31/22	0.5000	0.5000	1.0000

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: December 31, 2022

Schedule: B-11
Page 1 of 1
Preparer: Dan Winters

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

Line
No.

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

Allocation of Expenses

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [X] Final [X]
Historic [X] Projected []

Schedule: B-12
Page 1 of 1
Preparer: Dan Winters

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

Line No.	Acct. No.	(1) (2) (3) (4) Allocation Percentages				(5) Description of Allocation Method	(6) (7) (8) (9) Amounts Allocated			
		Water	Sewer	Other	Total		Water	Sewer	Other	Total
1		50%	50%		100%	customer count	\$ -	\$ -	\$ -	\$ -
2	Pluris Wedgefield, LLC makes every effort to identify all invoices as water or wastewater. For those vendors who provide									
3	services to both, the allocation is 50/50 based on approximate water/wastewater customer split.									

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-13
 Page 1 of 2
 Preparer: Dan Winters
 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 12/31/22	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 38		38		
3	302.1 Franchises	76		76		
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	144,953		\$ 144,953		
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	10,578		10,578		
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	645		645		
13	310.2 Power Generation Equipment	2,909		2,909		
14	311.2 Pumping Equipment	8,311		8,311		
15	339.2 Other Plant & Misc. Equipment	485		485		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	2,732		2,732		
	311.3 Pumping Equipment	9,619		9,619		
19	320.3 Water Treatment Equipment	122,366		122,366		
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-				
23	304.4 Structures & Improvements	1,880		1,880	0.00%	
24	330.4 Distr. Reservoirs & Standpipes	2,269		2,269	0.00%	
25	331.4 Transm. & Distribution Mains	33,219	58,604	91,823	0.00%	
26	333.4 Services	12,350		12,350		
27	334.4 Meters & Meter Installations	36,247		36,247		
28	335.4 Hydrants	2,655		2,655		
29	336.4 Backflow Prev. Device	704		704		
30	339.4 Other Plant & Misc. Equipment	4,006		4,006	0.00%	
31	GENERAL PLANT					
32	303.5 Land & Land Rights	-				
33	304.5 Structures & Improvements	3,068		3,068		
	339.9 Other Plant & Misc. Equipment	408		408		
34	340.5 Office Furniture & Equipment	278		278		
35	341.5 Transportation Equipment	26,226		26,226		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	394		394		
38	344.5 Laboratory Equipment	1,092		1,092		
39	345.5 Power Operated Equipment	400		400		
40	346.5 Communication Equipment	31,692		31,692		
41	347.5 Miscellaneous Equipment	-				
42	348.5 Other Tangible Plant	968	-	968		-
43	TOTAL	460,567	58,604	519,172		-
44	LESS: AMORTIZATION OF CIAC	(97,538)		(97,538)		
45	NET DEPRECIATION EXPENSE - WATER	\$ 363,029	\$ 58,604	\$ 421,634		\$ -

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: B-13
 Page 2 of 2
 Preparer: Dan Winters
 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 12/31/22	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	301.1 Organization	\$ 38		\$ 38		
3	302.1 Franchises	76		76		
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	144,953		144,953		
8	305.2 Collect. & Impound. Reservoirs	-				
9	306.2 Lake, River & Other Intakes	-				
10	307.2 Wells & Springs	10,578		10,578		
11	308.2 Infiltration Galleries & Tunnels	-				
12	309.2 Supply Mains	645		645		
13	310.2 Power Generation Equipment	2,909		2,909		
14	311.2 Pumping Equipment	8,311		8,311		
15	339.2 Other Plant & Misc. Equipment	485		485		
16	WATER TREATMENT PLANT					
17	303.3 Land & Land Rights	-				
18	304.3 Structures & Improvements	2,732		2,732		
	311.3 Pumping Equipment	9,619		9,619		
19	320.3 Water Treatment Equipment	122,366		122,366		
20	339.3 Other Plant & Misc. Equipment	-				
21	TRANSMISSION & DISTRIBUTION PLANT					
22	303.4 Land & Land Rights	-			0.00%	
23	304.4 Structures & Improvements	1,880		1,880	0.00%	
24	330.4 Distr. Reservoirs & Standpipes	2,269		2,269	0.00%	
25	331.4 Transm. & Distribution Mains	33,219		33,219	0.00%	
26	333.4 Services	12,350		12,350		
27	334.4 Meters & Meter Installations	36,247		36,247		
28	335.4 Hydrants	2,655		2,655		
29	336.4 Backflow Prev. Device	704		704		
30	339.4 Other Plant & Misc. Equipment	4,006		4,006	0.00%	
31	GENERAL PLANT					
32	303.5 Land & Land Rights	-				
33	304.5 Structures & Improvements	3,068		3,068		
	339.9 Other Plant & Misc. Equipment	408		408		
34	340.5 Office Furniture & Equipment	278		278		
35	341.5 Transportation Equipment	26,226		26,226		
36	342.5 Stores Equipment	-				
37	343.5 Tools, Shop & Garage Equipment	394		394		
38	344.5 Laboratory Equipment	1,092		1,092		
39	345.5 Power Operated Equipment	400		400		
40	346.5 Communication Equipment	31,692		31,692		
41	347.5 Miscellaneous Equipment	-				
42	348.5 Other Tangible Plant	968	-	968		-
43	TOTAL	460,567	-	460,568		-
44	LESS: AMORTIZATION OF CIAC	(97,538)	-	(97,538)		-
45	NET DEPRECIATION EXPENSE - WATER	\$ 363,029	\$ -	\$ 363,030		\$ -

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-14
 Page 1 of 2
 Preparer: Dan Winters
 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 12/31/22	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 307		\$ 307		
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	470		470	0.00%	
8	355.2 Power Generation Equip	5,695		5,695	0.00%	
9	360.2 Collection Sewers - Force	10,060		10,060	0.00%	
10	361.2 Collection Sewers - Gravity	44,971		44,971	0.00%	
11	362.2 Special Collecting Structures	-			0.00%	
12	363.2 Services to Customers	12,234		12,234	0.00%	
13	364.2 Flow Measuring Devices	1,801		1,801	0.00%	
14	365.2 Flow Measuring Installations	-			0.00%	
15	389.2 Other Plant & Misc. Equipment	-			0.00%	
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-				
18	354.3 Structures & Improvements	119,666		119,666		
19	370.3 Receiving Wells	326		326		
20	371.3 Pumping Equipment	12,547		12,547		
21	389.3 Other Plant & Misc. Equipment	-				
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-				
24	354.4 Structures & Improvements	4,735		4,735	12.68%	600
25	355.4 Power Generation Equipment	-			12.68%	
26	380.4 Treatment & Disposal Equipment	8,940		8,940	12.68%	1,133
27	381.4 Plant Sewers	-			12.68%	
28	382.4 Outfall Sewer Lines	-			12.68%	
29	389.4 Other Plant & Misc. Equipment	1,274		1,274	12.68%	161
30	RECLAIMED WATER TREATMENT PLANT					
31	381.5 Plant Sewers	693		693		
32	RECLAIMED WATER DISTR. PLANT					
	354.6 Structures & Improvements	18		18		
33	366.6 Reuse Services	226		226		
34	367.6 Reuse Meters & Meter Installations	313		313		
35	375.6 Reuse Trans. & Distr.	9,671		9,671		
36	GENERAL PLANT					
37	353.7 Land & Land Rights	-				
38	354.7 Structures & Improvements	3,214		3,214		
39	390.7 Office Furniture & Equipment	157		157		
40	391.7 Transportation Equipment	22,449		22,449		
41	392.7 Stores Equipment	-				
42	393.7 Tools, Shop & Garage Equipment	450		450		
43	394.7 Laboratory Equipment	746		746		
44	395.7 Power Operated Equipment	903		903		
45	396.7 Communication Equipment	4,433		4,433		
46	397.7 Miscellaneous Equipment	496		496		
47	398.7 Other Tangible Plant	-	-			
48	TOTAL	266,794	-	266,795		1,894
49	LESS: AMORTIZATION OF CIAC	(136,973)	-	(136,973)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 129,820	\$ -	\$ 129,822		\$ 1,894

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: B-14
 Page 2 of 2
 Preparer: Dan Winters
 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 12/31/22	(3) Adjustments	(4) Adjusted Balance	(5) Non-Used & Useful %	(6) Non-Used & Amount
1	INTANGIBLE PLANT					
2	351.1 Organization	\$ 307		307		
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	470		470	0.00%	
8	355.2 Power Generation Equip	5,695		5,695	0.00%	
9	360.2 Collection Sewers - Force	10,060		10,060	0.00%	
10	361.2 Collection Sewers - Gravity	44,971		44,971	0.00%	
11	362.2 Special Collecting Structures	-			0.00%	
12	363.2 Services to Customers	12,234		12,234	0.00%	
13	364.2 Flow Measuring Devices	1,801		1,801	0.00%	
14	365.2 Flow Measuring Installations	-			0.00%	
15	389.2 Other Plant & Misc. Equipment	-			0.00%	
16	SYSTEM PUMPING PLANT					
17	353.3 Land & Land Rights	-				
18	354.3 Structures & Improvements	119,666		119,666		
19	370.3 Receiving Wells	326		326		
20	371.3 Pumping Equipment	12,547		12,547		
21	389.3 Other Plant & Misc. Equipment	-				
22	TREATMENT AND DISPOSAL PLANT					
23	353.4 Land & Land Rights	-				
24	354.4 Structures & Improvements	4,735		4,735	12.68%	600
25	355.4 Power Generation Equipment	-			12.68%	
26	380.4 Treatment & Disposal Equipment	8,940		8,940	12.68%	1,133
27	381.4 Plant Sewers	-			12.68%	
28	382.4 Outfall Sewer Lines	-			12.68%	
29	389.4 Other Plant & Misc. Equipment	1,274		1,274	12.68%	161
30	RECLAIMED WATER TREATMENT PLANT					
31	381.5 Plant Sewers	693		693		
32	RECLAIMED WATER DISTR. PLANT					
	354.6 Structures & Improvements	18		18		
33	366.6 Reuse Services	226		226		
34	366.6 Reuse Meters & Meter Installations	313		313		
35	366.6 Reuse Trans. & Distr.	9,671		9,671		
36	GENERAL PLANT					
37	353.7 Land & Land Rights	-				
38	354.7 Structures & Improvements	3,214		3,214		
39	390.7 Office Furniture & Equipment	157		157		
40	391.7 Transportation Equipment	22,449		22,449		
41	392.7 Stores Equipment	-				
42	393.7 Tools, Shop & Garage Equipment	450		450		
43	394.7 Laboratory Equipment	746		746		
44	395.7 Power Operated Equipment	903		903		
45	396.7 Communication Equipment	4,433		4,433		
46	397.7 Miscellaneous Equipment	496		496		
47	398.7 Other Tangible Plant	-	-			
48	TOTAL	266,794	-	266,795		1,894
49	LESS: AMORTIZATION OF CIAC	(136,973)	-	(136,973)		-
50	NET DEPRECIATION EXPENSE - SEWER	\$ 129,820	\$ -	\$ 129,822		\$ 1,894

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: B-15
 Page 1 of 2
 Preparer: Dan Winters
 Recap Schedules: B-1, B-2

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	\$ 73,132	\$ 11,354	\$ 56,776		\$ 141,262
2						
3						
4						
5						
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	73,132	11,354	56,776	-	141,262
8	RAFs Assoc. with Revenue Increase	47,879	-	-	-	47,879
9	Total Balance	<u>\$ 121,011</u>	<u>\$ 11,354</u>	<u>\$ 56,776</u>	<u>\$ -</u>	<u>\$ 189,141</u>
SEWER						
10	Test Year Per Books	\$ 47,338	\$ 17,423	\$ 77,043		\$ 141,804
11						
12						
13						
14	Total Test Year Adjustments	-	-	-	-	-
15	Adjusted Test Year	47,338	17,423	77,043	-	141,804
16	RAFs Assoc. with Revenue Increase	23,754	-	-	-	23,754
17	Total Balance	<u>\$ 71,092</u>	<u>\$ 17,423</u>	<u>\$ 77,043</u>	<u>\$ -</u>	<u>\$ 165,558</u>

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: B-15
 Page 2 of 2
 Preparer: Dan Winters
 Recap Schedules: B-1, B-2

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

(1)	(2)	(3)	(4)	(5)	(6)	
No.	Line Description	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
WATER						
1	Test Year Per Books	73,132	11,354	56,776	-	141,262
2						
3						
4						
5						
6	Total Test Year Adjustments	-	-	-	-	-
7	Adjusted Test Year	73,132	11,354	56,776	-	141,262
8	RAFs Assoc. with Revenue Increase	32,466	-	-	-	32,466
9	Total Balance	\$ 105,598	\$ 11,354	\$ 56,776	\$ -	\$ 173,728
SEWER						
10	Test Year Per Books	47,338	17,423	77,043	-	141,804
11						
12						
13						
14	Total Test Year Adjustments	-	-	-	-	-
15	Adjusted Test Year	47,338	17,423	77,043	-	141,804
16	RAFs Assoc. with Revenue Increase	23,092	-	-	-	23,092
17	Total Balance	\$ 70,430	\$ 17,423	\$ 77,043	\$ -	\$ 164,896

Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-1
 Page 1 of 1
 Preparer: Dan Winters

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					
2	Deferred Income Tax Expense	C-5					
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		\$ -	\$ -	\$ -	\$ -	\$ -

8 Note: The Utility is not currently a C-Corp so this schedule is not applicable.

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, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: C-1(a)
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
1	Current Tax Expense	C-2(a)					
2	Deferred Income Tax Expense	C-5(a)					
3	ITC Realized This Year	C-7					
4	ITC Amortization	C-7					
5	(3% ITC and IRC 46(f)(2))						
6	Parent Debt Adjustment	C-8	-	-	-	-	-
7	Total Income Tax Expense		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

8 Note: The utility is not currently a C-Corp so this schedule is not applicable.

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

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-2
 Page 1 of 1
 Preparer: Dan Winters

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)				
2	Add: Income Tax Expense Per Books (Sch. B-1)				
3	Subtotal				
4	Less: Interest Charges (Sch. C-3)				
5	Taxable Income Per Books				
6	Schedule M Adjustments:				
7	Permanent Differences (From Sch. C-4)				
8	Timing Differences (From Sch. C-5)				
9	Total Schedule M Adjustments				
10	Taxable Income Before State Taxes				
11	Less: State Income Tax Exemption (\$5,000)				
12	State Taxable Income				
13	State Income Tax (5.5% of Line 12)*				
14	Emergency Excise Tax				
15	Credits				
16	Current State Income Taxes				
17	Federal Taxable Income (Line 9 - Line 15)				
18	Federal Income Tax Rate				
19	Federal Income Taxes (Line 16 x Line 17)				
20	Less: Investment Tax Credit Realized				
21	This Year (Sch. C-8)				
22	Current Federal Inc. Taxes (Line 18 - Line 19)				
23	Summary:				
24	Current State Income Taxes (Line 15)				
25	Current Federal Income Taxes (Line 20)				
26	Total Current Income Tax Expense (To C-1)				
27	Note: The Utility is not currently a C-Corp so this schedule is not applicable.				

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

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final []
 Historic [X] Projected []

Schedule: C-2(a)
 Page 1 of 1
 Preparer: Dan Winters

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)				
2	Add: Income Tax Expense Per Books (Sch. B-1)				
3	Subtotal				
4	Less: Interest Charges (Sch. C-3)				
5	Taxable Income Per Books				
6	Schedule M Adjustments:				
7	Permanent Differences (From Sch. C-4)				
8	Timing Differences (From Sch. C-5(a))				
9	Total Schedule M Adjustments				
10	Taxable Income Before State Taxes				
11	Less: State Income Tax Exemption (\$5,000)				
12	State Taxable Income				
13	State Income Tax (5.5% of Line 11)*				
14	Emergency Excise Tax				
15	Credits				
16	Current State Income Taxes				
17	Federal Taxable Income (Line 9 - Line 15)				
18	Federal Income Tax Rate				
19	Federal Income Taxes (Line 16 x Line 17)				
20	Less: Investment Tax Credit Realized				
21	This Year (Sch. C-8)				
22	Current Federal Inc. Taxes (Line 18 - Line 19)				
23	Summary:				
24	Current State Income Taxes (Line 15)				
25	Current Federal Income Taxes (Line 20)				
26	Total Current Income Tax Expense (To C-1)				
27	Note: The Utility is not currently a C-Corp so this schedule is not applicable.				

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, LLC

Page 1 of 1

Docket No.: 20230083-WS

Preparer: Dan Winters

Schedule Year Ended: December 31, 2022

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					
2	Amortization of Debt Premium, Disc. and Expense Net					
3	Interest on Short-Term Debt					
4	Other Interest Expense					
5	AFUDC					
6	ITC Interest Synchronization (IRC 46(f)(2) only - See below)	-	-	-	-	-
7	Total Used For Tax Calculation	\$ -	\$ -	\$ -	\$ -	\$ -

Note: The Utility is not currently a C-Corp so this schedule is not applicable.

Company: Pluris Wedgefield, LLC

Schedule: C-4

Docket No.: 20230083-WS

Page 1 of 1

Schedule Year Ended: December 31, 2022

Preparer: Dan Winters

Interim [] Final [X]

Historic [X] Projected []

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

Line
No.

- 1 Note: The Utility is not currently a C-Corp so this schedule is not applicable.

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: C-5
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 717,958	\$ -	\$ 717,958	\$ 531,289	\$ 186,669
3	Book Depreciation and Amortization	492,849	56,710	549,559	421,633	127,926
4	Difference	(225,109)	56,710	(168,399)	(109,656)	(58,743)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7		-	-	-	-	-
8	Total Timing Differences (To C-2)	(225,109)	56,710	(168,399)	(109,656)	(58,743)
9	State Tax Rate	0.05500	0.05500	0.05500	0.05500	0.05500
10	State Deferred Taxes (Line 8 x Line 9)	(12,381)	3,119	(9,262)	(6,031)	(3,231)
11	(Limited by NOL)	-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(212,728)	53,591	(159,137)	(103,625)	(55,512)
14	Federal Tax Rate	0.21	0.21	0.21	0.21	0.21
15	Federal Deferred Taxes (Line 11 x Line 13)	(44,673)	11,254	(33,419)	(21,761)	(11,658)
16	Add: State Deferred Taxes (Line 10)	(12,381)	3,119	(9,262)	(6,031)	(3,231)
17	Total Deferred Tax Expense (To C-1)	\$ (57,054)	\$ 14,373	\$ (42,681)	\$ (27,792)	\$ (14,889)

Supporting Schedules: None
 Recap Schedules: C-2

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: C-5(a)
 Page 1 of 1
 Preparer: Dan Winters

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	\$ 717,958	\$ -	\$ 717,958	\$ 531,289	\$ 186,669
3	Book Depreciation and Amortization	492,849	(1,894)	490,955	363,029	127,926
4	Difference	(225,109)	(1,894)	(227,003)	(168,260)	(58,743)
5	Other Timing Differences (Itemize):					
6	Meter Fees	-	-	-	-	-
7	Amortization of Taxable CIAC	-	-	-	-	-
		-	-	-	-	-
8	Total Timing Differences (To C-2)	(225,109)	(1,894)	(227,003)	(168,260)	(58,743)
9	State Tax Rate	0.05500	0.05500	0.05500	0.05500	0.05500
10	State Deferred Taxes (Line 8 x Line 9)	(12,381)	(104)	(12,485)	(9,254)	(3,231)
11	(Limited by NOL)	-	-	-	-	-
12	Timing Differences For Federal Taxes					
13	(Line 8 - Line 10)	(212,728)	(1,790)	(214,518)	(159,006)	(55,512)
14	Federal Tax Rate	0.21	0.21	0.21	0.21	0.21
15	Federal Deferred Taxes (Line 11 x Line 13)	(44,673)	(376)	(45,049)	(33,391)	(11,658)
16	Add: State Deferred Taxes (Line 10)	(12,381)	(104)	(12,485)	(9,254)	(3,231)
17	Total Deferred Tax Expense (To C-1)	\$ (57,054)	\$ (480)	\$ (57,534)	\$ (42,645)	\$ (14,889)

Supporting Schedules: None
 Recap Schedules: C-2

Accumulated Deferred Income Taxes - Summary

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim Final
 Historic Projected

Schedule: C-6
 Page 1 of 3
 Preparer: Dan Winters

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

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

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Note: The Utility has not recorded any accumulated deferred income taxes. The Utility has historically operated in a net loss position.

Accumulated Deferred Income Taxes - State

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 2 of 3
 Preparer: Dan Winters

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

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

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Note: The Utility has not recorded any accumulated deferred income taxes. The Utility has historically operated in a net loss position.

Accumulated Deferred Income Taxes - Federal

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [X] Final [X]
 Historic [X] Projected []

Schedule: C-6
 Page 3 of 3
 Preparer: Dan Winters

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

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

96

Note: The Utility has not recorded any accumulated deferred income taxes. The Utility has historically operated in a net loss position.

Supporting Schedules: None
 Recap Schedules: C-6

Investment Tax Credits - Analysis

Florida Public Service Commission

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule: C-7
 Page 1 of 4
 Preparer: Dan Winters

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

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

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

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

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule: C-7
Page 3 of 4
Preparer: Dan Winters

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

Line
No.

1 The Company has no Investment Tax Credits

Pluris Wedgefield, LLC
20230083-WS
Test Year Ended: 12/31/2022

Schedule: C-7
Page 4 of 4
Preparer: Dan Winters

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

Line
No.

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

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule: C-8
 Page 1 of 1
 Preparer: Dan Winters

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule: C-8
 Page 2 of 2
 Preparer: Dan Winters

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

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

Supporting Schedules: None
 Recap Schedules: C-3

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule: C-9
Page 1 of 1
Preparer: Dan Winters

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

Line
No.

- 1 Note: The Utility is not currently a C-Corp so this schedule is not applicable.

Miscellaneous Tax Information

Florida Public Service Commission

**Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022**

**Schedule: C-10
Page 1 of 1
Preparer: Dan Winters**

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

- (1) What tax years are currently open with the Internal Revenue Service?**

- (2) Is the treatment of customer deposits at issue with the IRS?**

- (3) Is the treatment of contributions in aid of construction at issue with the IRS?**

- (4) Is the treatment of unbilled revenues at issue with the IRS?**

Note: The Utility is not currently a C-Corp so this schedule is not applicable.

Schedule of Requested Cost of Capital (Final Rates)
13-Month Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-1
Page 1 of 1
Preparer: Dan Winters

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	1,911,528	26.50 %	5.70 %	1.51 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	23,168	0.32	6.00	0.02
5	Common Equity	5,277,952	73.18	9.00	6.59
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax		-		
8	Other (Explain)				
9	Total	<u>7,212,647</u>	<u>100.00 %</u>		<u>8.12 %</u>

Note: The return on equity approved in the last rate case is 10.88 percent per order no. PSC-13-0187-PAA-WS. The utility proposes using the current return on equity of 9.00 percent based on the current leverage formula for interim rates.

ROE = 7.00% + (1.468 ÷ Equity Ratio)

Where the Equity Ratio = Common Equity ÷ (Common Equity + Preferred Equity + Long-Term and Short-Term Debt)

Range: 8.46 percent at 100 percent equity to 10.67 percent at 40 percent equity

			7.00
	Equity Ratio		73.41
	Common Equity	5,277,952	
	(CE + PE +LTD + STD)	7,189,480	
			1.468
			2.00
			9.00

Schedule of Requested Cost of Capital (Interim Rates)
13-Month Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim Final
Historic Projected

Schedule: D-1 (a)
Page 1 of 1
Preparer: Dan Winters

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	1,911,528	26.50 %	5.70 %	1.51 %
2	Short-Term Debt				
3	Preferred Stock				
4	Customer Deposits	23,168	0.32	6.00	0.02
5	Common Equity	5,277,952	73.18	9.00	6.59
6	Tax Credits - Zero Cost				
7	Accumulated Deferred Income Tax				
8	Other (Explain)				
9	Total	\$ 7,212,647	100.00 %		8.12 %

Note: The return on equity approved in the last rate case is 10.88 percent per order no. PSC-13-0187-PAA-WS. The utility proposes using the current return on equity of 9.00 percent based on the current leverage formula for interim rates.

ROE = 7.00% + (1.468 ÷ Equity Ratio)

Where the Equity Ratio = Common Equity ÷ (Common Equity + Preferred Equity + Long-Term and Short-Term Debt)

Range: 8.46 percent at 100 percent equity to 10.67 percent at 40 percent equity

			7.00
	Equity Ratio		73.41
	Common Equity	5,277,952	
	(CE + PE +LTD + STD)	7,189,480	
			1.468
			2.00
			9.00

Reconciliation of Capital Structure to Requested Rate Base (Final)
13-Month Average Balance

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [] Final [X]
Historic [X] Projected []

Schedule: D-2
Page 1 of 1
Preparer: Dan Winters

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	(4) Reconciliation Adjustments		(6) Reconciled To Requested Rate Base
			(3) Specific	(5) Prorata %	
1	Long-Term Debt	1,911,528	-	26.59 %	2,162,317
2	Short-Term Debt	-			
3	Preferred Stock				
4	Common Equity	(1,003,979)	6,281,931	73.41	5,969,750
5	Customer Deposits	23,168			23,168
6	Tax Credits - Zero Cost				
7	Tax Credits - Wtd. Cost				
8	Accum. Deferred Income Tax		-		
11	Total	<u>\$ 930,716</u>	<u>\$ 6,281,931</u>	<u>100.00 %</u>	<u>\$ 8,155,235</u>

12 * List corresponding adjustments to rate base below:

13	Description	Amount
14	Remove impact from Equity of legal expenses and settlement paid resulting from water lawsuit for 2020-2022	
15		2020 51,950
16		2021 2,274,126
17		2022 655,854
18		Settlement 2022 3,300,000
19		
20		<u>\$ 6,281,931</u>
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

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [X] Final []
Historic [X] Projected []

Schedule: D-2 (a)
Page 1 of 1
Preparer: Dan Winters

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			(6) Reconciled To Requested Rate Base
			(4) Specific	(4) Prorata %	(5) Prorata Amount	
1	Long-Term Debt	1,911,528	-	26.59 %	(403,347)	1,508,181
2	Short-Term Debt	-	-			
3	Preferred Stock					
4	Common Equity	(1,003,979)	6,281,931	73.41	(1,114,148)	4,163,804
5	Customer Deposits	23,168				23,168
6	Tax Credits - Zero Cost					
7	Tax Credits - Wtd. Cost					
8	Accum. Deferred Income Tax	-	-			
11	Total	<u>\$ 930,716</u>	<u>\$ 6,281,931</u>	<u>100.00 %</u>	<u>\$ (1,517,495)</u>	<u>\$ 5,695,153</u>

12 * List corresponding adjustments to rate base below:

13	Description	Amount
14	Remove impact from Equity of legal expenses and settlement paid resulting from water lawsuit for 2020-2022	
15		2020 51,950
16		2021 2,274,126
17		2022 655,854
18		Settlement 2022 3,300,000
19		
20		<u>\$ 6,281,931</u>
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

Preferred Stock Outstanding

Florida Public Service Commission

Company: **Pluris Wedgefield, LLC**
 Docket No.: **20230083-WS**
 Schedule Year Ended: **December 31, 2022**
 Interim [] Final [X]
 Historic [X] Projected []

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

Schedule: **D-3**
 Page 1 of 1
 Preparer: **Dan Winters**

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

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

13-Month Average Cost of Short-Term Debt

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-4
 Page 1 of 1
 Preparer: Dan Winters

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

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

**Cost of Long-Term Debt
13-Month Average Basis**

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

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

Schedule: D-5
 Page 1 of 1
 Preparer: Dan Winters

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(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)-(6)-(7))
1	CoBank; 6.38%; 15 yr	1/20/2010 to 1/20/2025	\$ 4,250,000	\$ 919,774	\$ 337,411	\$ -	\$ 7,083	\$ -	\$ 2,833	\$ 58,682	\$ 61,515	6.74 %
2	CoBank; 4.16%; 9 yr	2/1/2016 to 1/20/2025	1,100,000	740,673	69,193	-	4,253	-	1,701	30,812	32,513	4.42
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
6	Total		<u>\$ 5,350,000</u>	<u>\$ 1,660,446</u>	<u>\$ 406,604</u>	<u>-</u>	<u>11,336</u>	<u>-</u>	<u>4,534</u>	<u>\$ 89,494</u>	<u>\$ 94,028</u>	<u>5.70 %</u>

Note: See Schedule H-1 for cost of long-term debt of Parent Company.

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

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

Florida Public Service Commission

**Company: Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Schedule Year Ended: December 31, 2022
Interim [X] Final []
Historic [X] Projected []**

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

Schedule: D-5(a)
Page 1 of 1
Preparer: Dan Winters

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(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)-(6)-(7))
1	CoBank; 6.38%; 15 yr	1/20/2010 to 1/20/2025	\$ 4,250,000	\$ 919,774	\$ 337,411	\$ -	\$ 7,083	\$ -	\$ 2,833	\$ 58,682	\$ 61,515	6.74 %
2	CoBank; 4.16%; 9 yr	2/1/2016 to 1/20/2025	1,100,000	740,673	69,193	-	4,253	-	1,701	30,812	32,513	4.42
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
			-	-	-	-	-	-	-	-	-	
6	Total		<u>\$ 5,350,000</u>	<u>\$ 1,660,446</u>	<u>\$ 406,604</u>	<u>\$ -</u>	<u>\$ 11,336</u>	<u>\$ -</u>	<u>\$ 4,534</u>	<u>\$ 89,494</u>	<u>\$ 94,028</u>	<u>5.70 %</u>

Note: See Schedule H-1 for cost of long-term debt of Parent Company.

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

**Cost of Variable Rate Long-Term Debt
13-Month Average Cost of Short-Term Debt**

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

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

Schedule: D-6
 Page 1 of 1
 Preparer: Dan Winters

Line No.	Description, Coupon Rate, Years of Life	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
		Issue Date	Principal Amount Sold	Principal Amount Outstanding	Unamortized Discount (Premium) Associated	Unamortized Issuing Expense Associated	Annual Amortization of Discount (Premium) on Principal	Annual Amort. of Issuing Expense on Principal	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Test Year Cost Rate x Col. (4))	Total Interest Cost	Effective Cost Rate		

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

- -

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Supporting Schedules: None
 Recap Schedules: A-19,D-2

Schedule of Customer Deposits

Florida Public Service Commission

Company: Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Schedule Year Ended: December 31, 2022
 Interim [] Final [X]
 Historic [X] Projected []

Schedule: D-7
 Page 1 of 1
 Preparer: Dan Winters

Explanation: Provide a schedule of customer deposits as shown.

Line No.	(1) For the Year Ended	(2) Beginning Balance	(3) Deposits Received	(4) Deposits Refunded	(5) Ending Balance (2+3-4)	(6) Interest Expense
1		23,275	6,498	7,895	21,878	0
2		0	0	0	0	0

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

3	Total	<u>\$ 23,275</u>	<u>\$ 6,498</u>	<u>\$ 7,895</u>	<u>\$ 21,878</u>	<u>\$ -</u>
4	Simple Average Balance				<u>\$ 22,577</u>	
5	Effective Interest Rate					
6	(Interest/Simple Average Balance)				<u>-</u>	<u>%</u>

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

Recap Schedules: A-19, D-2

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [x] or Sewer []

Schedule: E-1
 Page 1 of 2
 Preparer: Dan Winters

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"	28.10	40.46	46.65
3	Full 3/4"	42.16	60.71	69.98
4	1"	70.26	101.17	116.63
5	1 1/2"	140.52	202.35	233.25
6	2"	224.84	323.77	373.20
7	3"	449.68	647.54	746.40
8	4"	702.62	1,011.77	1,166.25
9	6"	1,405.25	2,023.56	2,332.50
10	Gallorage Charge			
11	0 - 5,000 gal	8.86	12.76	14.71
12	5,001 - 10,000 gal	11.01	15.85	18.28
13	10,001+ gal	16.52	23.79	27.42
14	General Service			
15	5/8" x 3/4"	28.10	40.46	46.65
16	Full 3/4"	42.16	60.71	69.98
17	1"	70.26	101.17	116.63
18	1 1/2"	140.52	202.35	233.25
19	2"	224.84	323.77	373.20
20	3"	449.68	647.54	746.40
21	4"	702.62	1,011.77	1,166.25
22	6"	1,405.25	2,023.56	2,332.50
23	8"	2,528.88	3,641.59	4,198.50
24	Gallorage Charge			
25	(per 1000 gallons)	10.00	14.40	16.60
26	Irrigation Service			
27	5/8" x 3/4"	28.10	40.46	46.65
28	Full 3/4"	42.16	60.71	69.98
29	1"	70.26	101.17	116.63
30	1 1/2"	140.52	202.35	233.25
31	2"	224.84	323.77	373.20
32	3"	449.68	647.54	746.40
33	4"	702.62	1,011.77	1,166.25
34	6"	1,405.25	2,023.56	2,332.50
35	Gallorage Charge			
36	(per 1000 gallons)	10.00	14.40	16.60

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [] or Sewer [X]

Schedule: E-1
 Page 2 of 2
 Preparer: Dan Winters

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	31.21	45.25	45.57
3	Full 3/4"	31.21	45.25	68.36
4	1"	31.21	45.25	113.93
5	1 1/2"	31.21	45.25	227.85
6	2"	31.21	45.25	364.56
7	3"	0.00	0.00	683.55
8	4"	0.00	0.00	1,139.25
9	6"	0.00	0.00	2,278.50
10	Gallonge Charge (Maximum of 8,000 gallons)			
11	(per 1000 gallons)	4.57	6.63	6.67
12	General Service			
13	5/8" x 3/4"	31.21	45.25	45.57
14	Full 3/4"	46.81	67.87	68.36
15	1"	78.01	113.11	113.93
16	1 1/2"	156.03	226.24	227.85
17	2"	249.64	361.98	364.56
18	3"	499.29	723.97	683.55
19	4"	780.14	1,131.20	1,139.25
20	6"	1,560.28	2,262.41	2,278.50
	8"	2,808.69	4,072.60	4,101.30
21	Gallonge Charge			
22	(per 1000 gallons)	5.46	7.92	7.97

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022
 Water [X] or Sewer []

Schedule: E-2
 Page 1 of 2
 Preparer: Dan Winters

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"	20,626		\$ 28.10	\$ 579,591
3	Gallons (000's) - Tier 1		72,446	8.86	641,874
4	Gallons (000's) - Tier 2		14,422	11.01	158,784
5	Gallons (000's) - Tier 3		3,815	16.52	63,018
6	Total Residential	20,626	90,683		\$ 1,443,267
7	Average Bill				\$ 69.97
8	Irrigation				
	5/8" x 3/4" (Residential)	96		28.10	\$ 2,698
	Gallons (000's) - Tier 1		300	8.86	2,660
	Gallons (000's) - Tier 2		112	11.01	1,238
	Gallons (000's) - Tier 3		54	16.52	892
9	5/8" x 3/4"	180		28.10	5,058
10	Gallons (000's)		5,019	10.00	50,191
11	1"	48		70.26	3,372
12	Gallons (000's)		525	10.00	5,255
13	2"	12		224.84	2,698
14	Gallons (000's)		1,110	10.00	11,103
15	Total Irrigation	336	7,122		\$ 85,165
16	Average Bill				\$ 253.47
17	General Service				
18	5/8" X 3/4"	96		28.10	2,698
19	Gallons (000's)		1,036	10.00	10,360
20	1"	12		70.26	843
21	Gallons (000's)		18	10.00	182
22	1 1/2"	12		140.52	1,686
23	Gallons (000's)		290	10.00	2,897
24	2"	15		224.84	3,373
25	Gallons (000's)		282	10.00	2,820
26	4"	12		702.62	8,431
27	Gallons (000's)		748	10.00	7,480
28	8"	12		2,528.88	30,347
29	Gallons (000's)		292	10.00	2,918
30	Total Gen. Serv.	159	2,666		\$ 74,035
31	Average Bill				\$ 465.63
32	Other water revenues				28,875
33	Total Revenue				1,631,342
34	Total revenue per books				1,627,619
35	Immaterial difference				\$ 3,723

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022
 Water [] or Sewer [X]

Schedule: E-2
 Page 2 of 2
 Preparer: Dan Winters

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

(1) Line No.	(5) Class/Meter Size	(2) Total Bills	(3) Total Gallons	(4) Test Year Rates	(5) Total Test Year Revenue
1	Residential				
2	5/8" x 3/4"	20,592		\$ 31.21	\$ 642,676
3	Gallons billed (000's) - Cap at 8k		90,580	4.57	413,949
4	Total Residential	20,592	90,580		\$ 1,056,625
5	Average Bill				\$ 51.31
6	General Service				
7	5/8" X 3/4"	84		31.21	\$ 2,622
8	Gallons (000's)		1,033	5.46	5,643
9	1"	12		78.01	936
10	Gallons (000's)		18	5.46	99
11	1 1/2"	12		156.03	1,872
12	Gallons (000's)		290	5.46	1,582
13	2"	12		249.64	2,996
14	Gallons (000's)		271	5.46	1,477
15	4"	12		780.14	9,362
16	Gallons (000's)		748	5.46	4,084
17	Total Gen. Serv.	132	2,360		\$ 30,673
18	Average Bill				\$ 232.37
19	Miscellaneous service revenues				-
20	Total Historic Revenue				1,087,298
21	Total revenue per books				1,051,949
22	Immaterial difference				\$ 35,349

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022
 Water [X] or Sewer []

Schedule: E-2(a)
 Page 1 of 2
 Preparer: Dan Winters

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"	20,626		\$ 46.65	\$ 962,203
3	Gallons (000's) - Tier 1		72,446	14.71	1,065,684
4	Gallons (000's) - Tier 2		14,422	18.28	263,631
5	Gallons (000's) - Tier 3		3,815	27.42	104,598
6	Total Residential	20,626	90,683		\$ 2,396,116
7	Average Bill				\$ 116.17
8	Irrigation				
	5/8" x 3/4" (Residential)	96		\$ 46.65	4,478
	Gallons (000's) - Tier 1		300	14.71	4,417
	Gallons (000's) - Tier 2		112	18.28	2,056
	Gallons (000's) - Tier 3		54	27.42	1,481
9	5/8" x 3/4"	180		46.65	8,397
10	Gallons (000's)		5,019	16.60	83,317
11	1"	48		116.63	5,598
12	Gallons (000's)		525	16.60	8,723
13	2"	12		373.20	4,478
14	Gallons (000's)		1,110	16.60	18,432
15	Total Irrigation	336	7,122		\$ 141,377
16	Average Bill				\$ 420.76
17	General Service				
18	5/8" X 3/4"	96		46.65	4,478
19	Gallons (000's)		1,036	16.60	17,197
20	1"	12		116.63	1,400
21	Gallons (000's)		18	16.60	302
22	1 1/2"	12		233.25	2,799
23	Gallons (000's)		290	16.60	4,808
24	2"	15		373.20	5,598
25	Gallons (000's)		282	16.60	4,681
26	4"	12		1,166.25	13,995
27	Gallons (000's)		748	16.60	12,417
28	8"	12		4,198.50	50,382
29	Gallons (000's)		292	16.60	4,844
30	Total Gen. Serv.	159	2,666		\$ 122,901
31	Average Bill				\$ 772.96
32	Other water revenue				28,875
33	Total revenue at test year/proposed rates				2,689,269
34	Total revenue per books/proposed				2,689,128
35	Immaterial difference				\$ 141

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: December 31, 2022
 Water [] or Sewer [X]

Schedule: E-2(a)
 Page 2 of 2
 Preparer: Dan Winters

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"	20,592		\$ 45.57	\$ 938,377
3	Gallons billed (000's) - Cap at 8k		<u>90,580</u>	6.67	<u>604,166</u>
4	Total Residential	<u>20,592</u>	<u>90,580</u>		\$ <u>1,542,543</u>
5	Average Bill				\$ <u>74.91</u>
6	General Service				
7	5/8" X 3/4"	84		45.57	\$ 3,828
8	Gallons (000's)		1,033	7.97	8,237
9	1"	12		113.93	1,367
10	Gallons (000's)		18	7.97	145
11	1 1/2"	12		227.85	2,734
12	Gallons (000's)		290	7.97	2,309
13	2"	12		364.56	4,375
14	Gallons (000's)		271	7.97	2,156
15	4"	12		1,139.25	13,671
16	Gallons (000's)		<u>748</u>	7.97	<u>5,962</u>
17	Total Gen. Serv.	<u>132</u>	<u>2,360</u>		\$ <u>44,784</u>
18	Average Bill				\$ <u>339.27</u>
19	Other sewer revenue				-
20	Total revenue at test year/proposed rates				1,587,327
21	Total revenue per books/proposed				<u>1,579,829</u>
22	Immaterial difference				\$ <u>7,498</u>

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [X] or Sewer []

Schedule: E-3
 Page 1 of 2
 Preparer: Dan Winters

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(5) Fire Protection	(6) Irrigation	(7) Total
1	January 2022	1,694	11		2	28	1,735
2	February	1,698	11		2	28	1,739
3	March	1,698	10		2	28	1,738
4	April	1,696	10		2	28	1,736
5	May	1,697	10		2	28	1,737
6	June	1,697	10		2	28	1,737
7	July	1,704	10		2	28	1,744
8	August	1,704	10		2	28	1,744
9	September	1,705	10		2	28	1,745
10	October	1,699	10		2	28	1,739
11	November	1,703	10		2	28	1,743
12	December 2022	1,703	10		2	28	1,743
13	Total	20,398	122	-	24	336	20,880

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [] or Sewer [X]

Schedule: E-3
 Page 2 of 2
 Preparer: Dan Winters

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

Line No.	(1) Month/ Year	(2) Residential	(3) General Service	(4) Multi-Family Dwelling	(6) Other Unmetered (1)	(7) Total
1	January 2022	1,689	10			1,699
2	February	1,694	10			1,704
3	March	1,693	10			1,703
4	April	1,694	10			1,704
5	May	1,693	10			1,703
6	June	1,694	10			1,704
7	July	1,703	10			1,713
8	August	1,703	10			1,713
9	September	1,704	10			1,714
10	October	1,698	10			1,708
11	November	1,701	10			1,711
12	December 2022	1,701	10			1,711
13	Total	20,367	120	-	-	20,487

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [X] or Sewer []

Schedule: E-4
 Page 1 of 2
 Preparer: Dan Winters

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00
3	Violation Reconnection	\$ 21.00	\$ 42.00	\$ 75.00	\$ 150.00
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00
5	Meter Tampering Fee	\$ -	\$ -	see note below	see note below

Tampering Fee:
 \$200 plus actual cost of repair

If the Company determines that the meter has been tampered with or an unauthorized connection or repair has been made, the Company may immediately terminate service without notice to the Customer. Service shall not be re-established until the meter has been repaired, the unauthorized connection has been removed or the unauthorized repair has been repaired by a Company technician, and the Company has received full settlement from the Customer for the water that the Company has estimated to have been used by reason of the tampering or unauthorized connection or repair and the costs of amelioration.

6 Note: Proposed changes in miscellaneous service charges are calculated based on the below time spent (after hours uses a multiple of 2x).

Type Charge	Cost	Bus. Hrs.	After Hrs.
Initial Connection, Normal Reconnection, Premises Visit	Field Labor (\$37.50/hr x 1 hr)	\$ 37.50	\$ 75.00
Violation Reconnection (includes one trip for disconnection and one trip for reconnection)	Field Labor (\$37.50/hr x 2 hr)	\$ 75.00	\$ 150.00

Pluris Wedgefield, LLC
 20230083-WS
 Test Year Ended: 12/31/2022
 Water [] or Sewer [X]

Schedule: E-4
 Page 2 of 2
 Preparer: Dan Winters

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

Line No	(1) Type Charge	(2) Present		(3) Proposed	
		Bus. Hrs.	After Hrs.	Bus. Hrs.	After Hrs.
1	Initial Connection	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00
2	Normal Reconnection	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00
3	Violation Reconnection	\$ 21.00	\$ 42.00	\$ 75.00	\$ 150.00
4	Premises Visit	\$ 21.00	\$ 42.00	\$ 37.50	\$ 75.00

5 Note: Proposed changes in miscellaneous service charges are calculated based on the below time spent (after hours uses a multiple of 2x).

Type Charge	Cost	Bus. Hrs.	After Hrs.
Initial Connection, Normal Reconnection, Premises Visit	Field Labor (\$37.50/hr x 1 hr)	\$ 37.50	\$ 75.00
Violation Reconnection (includes one trip for disconnection and one trip for reconnection)	Field Labor (\$37.50/hr x 2 hr)	\$ 75.00	\$ 150.00

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [X] or Sewer []

Schedule: E-5
 Page 1 of 2
 Preparer: Dan Winters

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	\$ 3,847	\$ -	\$ 3,633	\$ -	\$ 21,395	\$ 28,875
2	Detail of Other Charges					
					365	
					622	
					1,260	
					42	
					(214)	
					18,916	
					32	
					373	
					-	
3	Total Other Charges					<u>21,395</u>

Miscellaneous Service Charge Revenues

Florida Public Service Commission

Pluris Wedgefield, LLC
 20230083-WS
 Test Year Ended: 12/31/2022
 Water [] or Sewer [X]

Schedule: E-5
 Page 2 of 2
 Preparer: Dan Winters

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

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

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule: E-6
 Page 1 of 1
 Preparer: Dan Winters

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

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

Total

87

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule: E-7
Page 1 of 1
Preparer: Dan Winters

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

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

Contracts and Agreements Schedule

Florida Public Service Commission

**Pluris Wedgefield, LLC
Docket No.: 20230083-WS
December 31, 2022**

**Schedule: E-8
Page 1 of 1
Preparer: Dan Winters**

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

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

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 December 31, 2022

Schedule: E-9
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	(1) Type Tax or Fee	(2) To Whom Paid	(3) Amount	(4) How Collected From Customers	(5) Type Agreement
1 2	Public Service Tax	Orange County Board of Commissioners	\$ 154,219	Included in monthly billing	Tax

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [X] or Sewer []

Schedule: E-10
 Page 1 of 2
 Preparer: Dan Winters

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

(1) Type Charge	(2) Present Charges	(3) Proposed Charges
System Capacity Charge		
Residential-per ERC (350 GPD)	\$ 640.00	No change
All others-per Gallon/Day	1.83	No change
Plant Capacity Charge		
Residential-per ERC (300 GPD)		
All others-per Gallon/Day		
Main Extension Charge		
Residential-per ERC (300 GPD) or-per Lot		
Multifamily - Per Unit		
All others-per Gallon/Day or-per Front Foot		
Meter Installation Charge		
5/8" x 3/4"	268.00	674.00
3/4"		
1"	Actual Cost	Actual Cost
1-1/4"		
1-1/2"	-	
2"	-	
Over 2"	Actual Cost	Actual Cost
Service (Lateral) Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Back Flow Preventor Installation Charge		
5/8" x 3/4"		
1"		
1-1/2"		
2"		
Etc.		
Plan Review Charge	Actual Cost	Actual Cost
Inspection Charge	Actual Cost	Actual Cost
Customer Connection (Tap-in) Charge		
All Sizes	Actual Cost	Actual Cost
Guaranteed Revenue Charge		
With prepayment of Serv. Avail. Charges		
Residential-per ERC (_____ GPD)/Month		
All others-per Gallon/Month		
Without prepayment of Serv. Avail. Charges		
Residential-per ERC (_____ GPD)/Month		
All others-per Gallon/Month		
Allowance for Funds Prudently Invested (AFPI)		
Provide a table of payments by month and years.		

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [] or Sewer [X]

Schedule: E-10
 Page 2 of 2
 Preparer: Dan Winters

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

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

Guaranteed Revenues Received

Florida Public Service Commission

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022
Water [X] or Sewer [X]
Historic [X] or Projected []

Schedule: E-11
Page 1 of 1
Preparer: Dan Winters

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

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

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

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022
Water [X] or Sewer [X]

Schedule: E-12
Page 1 of 1
Preparer: Dan Winters

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

Line
No.

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

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [X] or Sewer [X]

Schedule: E-13
 Page 1 of 1
 Preparer: Dan Winters

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

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

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

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022
 Water [x] or Sewer [x]

Schedule: E-14
 Page 1 of 1
 Preparer: Dan Winters

Customer Class:

Meter Size: all

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

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

The billing analysis is contained in Volume II

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

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule F-1
Page 1 of 1
Preparer: Dan Winters

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) Gallons Purchased (000)	(3) Gallons Sold (000)	(4) Other Uses (000)	(5) Unaccounted For Water (1)+(2)-(3)-(4)	(6) % Unaccounted For Water
Jan-22	12,578	0	8,683	3,600	295	2.3 %
Feb-22	13,118	0	8,086	3,625	1,407	10.7
Mar-22	11,393	0	7,759	3,650	(16)	-0.1
April-22	12,439	0	8,592	3,950	(103)	-0.8
May-22	12,137	0	8,717	3,725	(305)	-2.5
June-22	14,344	0	9,498	3,800	1,046	7.3
July-22	14,732	0	8,445	4,200	2,087	14.2
Aug-22	15,217	0	8,366	3,885	2,966	19.5
Sept-22	13,068	0	8,149	3,660	1,259	9.6
Oct-22	12,528	0	7,909	4,050	569	4.5
Nov-22	13,011	0	8,172	4,400	439	3.4
Dec-22	13,279	0	8,085	3,785	1,409	10.6
Total	<u>157,844</u>	<u>-</u>	<u>100,460</u>	<u>46,330</u>	<u>11,054</u>	<u>7.00 %</u>

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 59 gallons (000) is immaterial. Column (3) does agree to the 2022 Annual Report on page W-11.

Gallons of Wastewater Treated
In Thousands of Gallons

Florida Public Service Commission

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule F-2
Page 1 of 1
Preparer: Dan Winters

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

Month/ Year	(1)	(2)	(3)	(4)	(5)	(6)
	Individual Plant Flows (000)				Total Plant Flows	Total Purch. Sewage Treatment
	No. 1	N/A	N/A	N/A		
Jan-22	6,650				6,650	none
Feb-22	6,032				6,032	
Mar-22	6,232				6,232	
April-22	7,422				7,422	
May-22	8,300				8,300	
June-22	7,051				7,051	
July-22	9,104				9,104	
Aug-22	10,400				10,400	
Sept-22	10,900				10,900	
Oct-22	8,949				8,949	
Nov-22	9,037				9,037	
Dec-22	9,411				9,411	
Total	<u>99,488</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>99,488</u>	<u>-</u>

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule F-3
 Page 1 of 1
 Preparer: Dan Winters

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

<u>Finished Water Pumped</u>	<u>DATE</u>	<u>GPD (000's)</u>
1. Plant Capacity	<u>7/2013</u>	<u>1,037</u>
The hydraulic rated capacity. If different from that shown on the DEP operating or construction permit, provide an explanation.		
2. Maximum Day	<u>6/12/2022</u>	<u>736</u>
The single day with the highest pumpage rate for the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flow this day. (There is no record of any unusual occurrences)		
Maximum Day without unusual occurrences	<u>6/12/2022</u>	<u>490</u>
3. Five-Day Max Month	(1) <u>6/17/2022</u>	<u>553</u>
The five days with the highest pumpage rate from the month with the highest pumpage rate during the test year. Explain, on a separate page, if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(2) <u>6/18/2022</u>	<u>570</u>
	(3) <u>6/19/2022</u>	<u>557</u>
	(4) <u>6/23/2022</u>	<u>542</u>
	(5) <u>6/12/2022</u>	<u>736</u>
	(There is no record of any unusual occurrences)	AVERAGE
4. Five-Day Max Year	(1) <u>6/17/2022</u>	<u>553</u>
The five days with the highest pumpage rate from any one month in the test year. Provide an explanation if fire flow, line-breaks or other unusual occurrences affected the flows on these days.	(2) <u>6/18/2022</u>	<u>570</u>
	(3) <u>6/19/2022</u>	<u>557</u>
	(4) <u>6/23/2022</u>	<u>542</u>
	(5) <u>6/12/2022</u>	<u>736</u>
	(There is no record of any unusual occurrences)	AVERAGE
5. Average Daily Flow		
Max Month	<u>7/2022</u>	<u>491</u>
Annual		<u>13,278,000</u>
6. Required Fire Flow (800 gpm for 4 hours)		192,000

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule F-4
 Page 1 of 1
 Preparer: Dan Winters

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

	<u>MONTH</u>	<u>GPD (000's)</u>
1. Plant Capacity	<u>12/2022</u>	<u>330</u>
The hydraulic rated capacity. If different from that shown on the DER operating or construction permit, provide an explanation.		
2. Average Daily Flow Max Month	<u>9/2022</u>	<u>335</u>
3. Average 3 Month Max Flow	<u>9/2022</u>	<u>321</u>
4. Average Annual Daily Flow	<u>12/2022</u>	<u>270</u>

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

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Schedule F-5
Page 1 of 2
Preparer: Dan Winters

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

<u>Line No.</u>		
1	<u>Source of Supply and Water Treatment & Pumping Plant</u>	
2	Used and useful calculations are based on Rule 25-30.4325	
3	E = Firm Reliable Capacity (Sch. F-5, page 2)	384,000 gpd
4	<u>Demand</u>	
5	A = Maximum Day Demand (Sch. F-3)	490,000 gpd
6	B = Property needed to serve five years after TY (Sch. F-8)	18,170 gpd
7	C = Fire flow demand (Sch. F-3)	192,000 gpd
8	D = Excess Unaccounted for water	11,054 gpd
9	Percent Used & Useful = (A + B + C - D)/E x 100%, =	100.0%

10	<u>Water Storage (Sch. F5, page 2)</u>	
11	Used and useful calculations are based on Rule 25-30.4325, F.A.C.	
12	Usable storage capacity of 350,000 is less than the peak day demand,	
13	the storage capacity is considered to be used and useful.	100.0%

14	<u>Water Distribution System</u>	
15	Capacity is 1,911 ERCs. Average Test Year Connections is 1,699. Annual customer growth rate	
16	estimated at 12.6 ERCs. Statutory growth period of 5 years allows for 63 ERCs. However, no part	
17	of the water distribution system can be removed without adversely impacting the ability to reliably	
18	serve the remaining customers.	
19	Used and Useful =	100.0%

Pluris Wedgefield, LLC
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Schedule F-5
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Preparer: Dan Winters

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

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

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Schedule F-5 (a)
Page 1 of 1
Preparer: Dan Winters

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

<u>Line</u>	
<u>No.</u>	
1	Not Applicable

Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022

Schedule F-6
Page 1 of 2
Preparer: Dan Winters

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

<u>Line No.</u>		
1	Wastewater Treatment Plant	
2	An existing 0.40 MGD (AADF) design capacity (limited to 0.330MGD permitted capacity) contact	
3	stabilization activated sludge domestic wastewater treatment plant consisting of flow equalization,	
4	influent screening, contact aeration, re-aeration, secondary clarification, chemical feed facilities,	
5	two multi-media filters, one Aqua-Disk membrane filter, followed by twin chlorine contact tanks,	
6	a flow measuring tank, chlorine residual and turbidity analyzer and recorders, motorized diversion	
7	valves and aerobic digestion of residuals.	
8	Also, a 2.15 million gallon reject storage/percolation pond with pump-back provisions to return	
9	reject water to the plant headworks for additional treatment and a 7.18 million gallon lined	
10	wet weather storage pond.	
11	Based on test year flows	
12	<u>D = Permitted Capacity, AADF (Sch. F-4)</u>	330,000 gpd
13	Demand	
14	A = AADF (Sch. F-4)	270,000 gpd
15	B = Property needed to serve 5 years after test year (Sch. F-8)	18,170 gpd
16	Calculated used and useful	87.3%
17	Regardless of the above calculation the reuse portion of the wastewater treatment plant	
18	providing irrigation water to the local golf course and is therefore considered 100% used and useful.	

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Schedule F-6
Page 2 of 2
Preparer: Dan Winters

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

Line
No.

1 Not Applicable

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

Florida Public Service Commission

**Pluris Wedgefield, LLC
Docket No.: 20230083-WS
Test Year Ended: 12/31/2022**

**Schedule F-6(a)
Page 1 of 1
Preparer: Dan Winters**

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

**Line
No.**

1 Not Applicable

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule F-7
 Page 1 of 1
 Preparer: Dan Winters

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

<u>Line No.</u>			
1	<u>Water Distribution and Wastewater Collection Systems</u>		
2	D = ERCs for Service (per PSC-08-0827-PAA-WS)	<u>1,911</u>	ERCs
3	<u>Demand</u>		
4	A = Average SFRs (Sch. F-9)	<u>1,699</u>	SFR's
5	B = Property needed to serve five years after TY (Sch. F-8)	<u>63</u>	ERC's
6	<i>Calculated Percent Used & Useful = (A + B - C)/D x 100%, =</i>	<u>92.2%</u>	
7	Actual Percent Used & Useful =	<u>100.0%</u>	

Note: No part of the water distribution system can be removed without adversely impacting the ability to reliably serve the remaining customers.

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule F-8
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.

1 Water Source, Pumping, Treatment & Storage
 2 $PN = EG \times PT \times U$

3 where:

4	EG = Equivalent annual growth in ERCs	12.6	ERCs/yr
5	PT = Post test year period per statute	5	yrs
6	U = Unit of measure utilized in U&U calculations.	288	gpd/ERC, MDD
7	PN = Property needed expressed in U units	<u>18,170</u>	gpd

8 Wastewater Treatment & Disposal
 9

10 No margin of reserve is requested for the wastewater treatment and disposal.
 11
 12
 13
 14

15 Water Distribution & Wastewater Collection Systems
 16 $PN = EG \times PT \times U$

17 where:

18	EG = Equivalent annual growth in ERCs	12.6	ERCs/yr
19	PT = Post test year period per statute	5	yrs
20	U = Unit of measure utilized in U&U calculations.	<u>1</u>	ERC
21	PN = Property needed expressed in U units	<u>63</u>	ERCs

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
 Test Year Ended: 12/31/2022

Schedule F-9
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	(1)	(2) SFR Customer ERC's		(4)	(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2018	1,616	1,624	1,620	95,389	59	98,451	1,669	---
2	2019	1,624	1,638	1,631	90,364	55	93,411	1,698	1.7 %
3	2020	1,638	1,676	1,657	93,764	57	97,725	1,714	0.9
4	2021	1,676	1,695	1,686	97,256	58	100,140	1,727	0.8
5	2022	1,695	1,703	1,699	97,924	58	100,460	1,732	<u>0.3</u>
6	Average Growth Through 5-Year Period (Col. 8) \								<u><u>0.755</u></u> %

Pluris Wedgefield, LLC
 Docket No.: 20230083-WS
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Schedule F-10
 Page 1 of 1
 Preparer: Dan Winters

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

Line No.	(1)	(2) Total SFR ERC's			(5)	(6)	(7)	(8)	(9)
	Year	Beginning	Ending	Average	SFR Gallons Sold	Gallons/ERC (5)/(4)	Total Gallons Sold	Total ERCs (7)/(6)	Annual % Incr. in ERCs
1	2018	1,616	1,624	1,620	95,389	59	98,451	1,669	---
2	2019	1,624	1,635	1,630	90,364	55	93,411	1,698	1.738 %
3	2020	1,635	1,675	1,655	93,764	58	97,725	1,685	(0.766)
4	2021	1,675	1,690	1,683	97,256	58	100,140	1,727	2.493
5	2022	1,690	1,701	1,696	97,924	58	100,460	1,732	0.290
6	Average Growth Through 5-Year Period (Col. 8)								0.755 %

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