

**CLASS "A" OR "B"**  
**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

OF

**WS929-23-AR**  
**Pluris Wedgefield, LLC**

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Exact Legal Name of Respondent

**404-W / 341-S**

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Certificate Numbers

Submitted To The

STATE OF FLORIDA



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PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2023**

## General Instructions

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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**EXECUTIVE**

**SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

<b>YEAR OF REPORT</b> December 31, 2023
--

UTILITY NAME: Pluris Wedgefield, LLC

I HEREBY CERTIFY, to the best of my knowledge and belief:

- |              |           |  |
|--------------|-----------|--|
| YES<br>( X ) | NO<br>( ) | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial statement of the utility.  |
| YES<br>( X ) | NO<br>( ) | 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

1.	2.	3.	4.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of the chief executive officer of the utility) \*

1.	2.	3.	4.
( X )	( X )	( X )	( X )

  
 \_\_\_\_\_  
 (signature of the chief financial officer of the utility) \*

\* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

**NOTICE:** Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2023

Pluris Wedgefield, LLC  
(Exact Name of Utility)

County: Orange

List below the exact mailing address of the utility for which normal correspondence should be sent:

5950 Berkshire Lane, Ste 800  
Dallas, Texas 75225

Telephone: ( 214 ) 220-3413

e-Mail Address: info@plurisusa.com

WEB Site: www.plurisusa.com

Sunshine State One-Call of Florida, Inc. Member Number WUI569

Name and address of person to whom correspondence concerning this report should be addressed:

Dan Winters  
Pluris Capital Group, LLC  
5950 Berkshire Lane, Ste 800  
Dallas, Texas 75225  
Telephone: ( 214 ) 220-3413

List below the address of where the utility's books and records are located:

5950 Berkshire Lane, Ste 800  
Dallas, Texas 75225  
Telephone: ( 214 ) 220-3413

List below any groups auditing or reviewing the records and operations:

Baker Tilly US, LLP

Date of original organization of the utility: 1969

Check the appropriate business entity of the utility as filed with the Internal Revenue Service:

Individual  Partnership  Sub S Corporation  1120 Corporation

List below every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the utility:

	Name	Percent Ownership	
1.	Pluris Holdings, LLC	100.0	%
2.			%
3.			%
4.			%
5.			%
6.			%
7.			%
8.			%
9.			%
10.			%

UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
December 31, 2023

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
Maurice Gallarda	Manager-Operations	Pluris Wedgefield, LLC	General Matters
Kenneth Pratt	Manager-General	Pluris Wedgefield, LLC	General Matters
Dan Winters	Manager-Finance	Pluris Wedgefield, LLC	General Matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.



UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
December 31, 2023

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

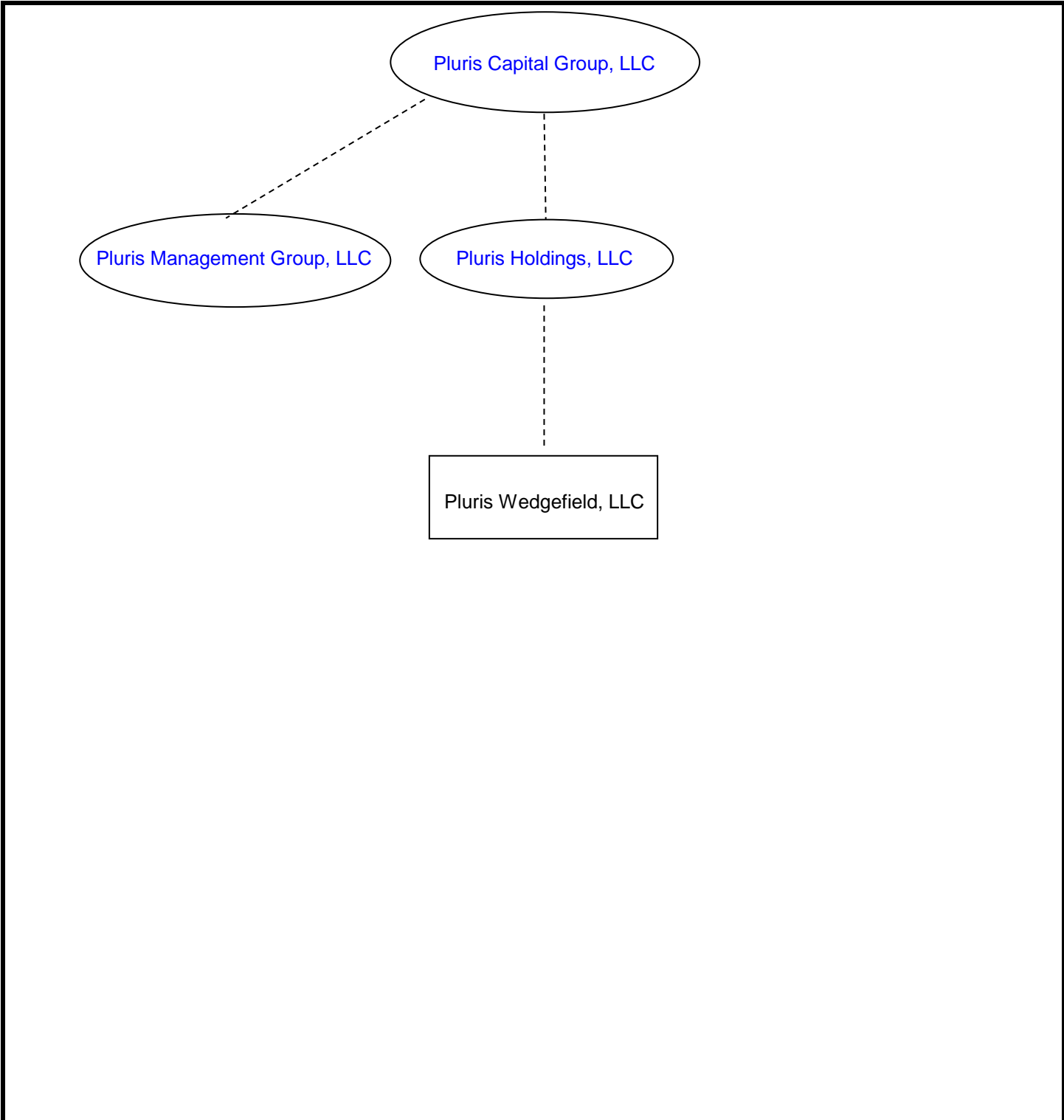
- A. On April 27, 2009 Pluris Wedgefield, Inc. purchased the certificates and facilities of Utilities, Inc. The certificate was transferred per Order No. PSC-09-0610-FOF-WS on September 8, 2009. The company began operation of the system on November 18, 2009. The utility converted from a C-Corporation to a LLC effective December 31, 2018.
- B. Pluris Wedgefield, LLC provides water and wastewater services in accordance with all federal and state drinking water and wastewater treatment laws and requirements.
- C. Continue to meet all federal and state drinking water and wastewater treatment compliance standards while providing quality customer service in accordance with the Florida Public Utilities Commission.
- D. Pluris Wedgefield, LLC provides both water treatment and distribution and wastewater treatment and collection.
- E. The community served is a mature community with an expected growth rate of less than 2%.
- F. None

UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
December 31, 2023

**PARENT / AFFILIATE ORGANIZATION CHART**  
Current as of 12/31/23

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)
Maurice Gallarda	Manager	20 %	\$ None
Kenneth Pratt	Manager	20 %	\$ None
Dan Winters	Manager	20 %	\$ None
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

**COMPENSATION OF DIRECTORS**

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
N/A	N/A	N/A	\$ No director compensation
			\$
			\$
			\$
			\$
			\$
			\$
			\$

UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
December 31, 2023

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, and other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
None		\$	

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
December 31, 2023

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Maurice Gallarda	Utility Executive	Pluris Management Group, LLC	5950 Berkshire Lane, Ste 800 Dallas, TX 75225
Kenneth Pratt	Utility Executive	Pluris Management Group, LLC	5950 Berkshire Lane, Ste 800 Dallas, TX 75225
Dan Winters	Utility Executive	Pluris Management Group, LLC	5950 Berkshire Lane, Ste 800 Dallas, TX 75225

UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
Pluris Management Group, LLC	Management, Accounting, Tax, Construction, Financial Services, and all Administrative Services	4/09	P	\$ 633,301

UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> December 31, 2023
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**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

**Part II. Specific Instructions: Sale, Purchase and Transfer of Assets**

- |  |   |
|--|---|
| <p>1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> <li>- purchase, sale or transfer of equipment.</li> <li>- purchase, sale or transfer of land and structures.</li> <li>- purchase, sale or transfer of securities.</li> <li>- noncash transfers of assets.</li> <li>- noncash dividends other than stock dividends.</li> <li>- writeoff of bad debts or loans.</li> </ul> | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> <li>(a) Enter name of related party or company.</li> <li>(b) Describe briefly the type of assets purchased, sold or transferred.</li> <li>(c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".</li> <li>(d) Enter the net book value for each item reported.</li> <li>(e) Enter the net profit or loss for each item (column (c) - column (d)).</li> <li>(f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.</li> </ul> |
|--|---|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$



**FINANCIAL**

**SECTION**

UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
**December 31, 2023**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 21,951,353	\$ 21,515,348
108-110	Less: Accumulated Depreciation and Amortization	F-8	(14,109,294)	(13,362,710)
Net Plant			7,842,059	8,152,638
114-115	Utility Plant Acquisition Adjustments (Net)	F-7	1,427,644	1,427,644
116*	Other Plant Adjustments (specify)			
Total Net Utility Plant			9,269,703	9,580,282
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10	120,617	115,288
126-127	Special Funds	F-10		
Total Other Property and Investments			120,617	115,288
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		331,273	328,101
132	Special Deposits	F-9	25,300	25,300
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	305,807	309,509
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments		162,308	198,699
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		
Total Current and Accrued Assets			824,688	861,609

\* Not Applicable for Class B Utilities

UTILITY NAME: Pluris Wedgefield, LLC

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ 4,534	\$ 9,069
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charges			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	36,500	8,506
187*	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		41,034	17,574
	TOTAL ASSETS AND OTHER DEBITS		\$ 10,256,042	\$ 10,574,753

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 2,000	\$ 2,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		1,153,190	1,153,190
212	Contributions from Parent		8,788,689	7,871,476
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit)	F-16	(3,601,618)	(3,194,599)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			<b>6,342,261</b>	<b>5,832,067</b>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17		250,000
224	Other Long Term Debt	F-17	1,046,823	1,460,861
<b>Total Long Term Debt</b>			<b>1,046,823</b>	<b>1,710,861</b>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		104,368	253,599
232	Notes Payable	F-18		
233	Accounts Payable to Associated Co.	F-18	199,707	(9,658)
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		20,238	21,878
236	Accrued Taxes		59,666	59,314
237	Accrued Interest	F-19	4,500	6,782
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	4,155	3,874
<b>Total Current and Accrued Liabilities</b>			<b>392,633</b>	<b>335,789</b>

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	7,372,290	7,358,730
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(4,897,966)	(4,662,694)
Total Net C.I.A.C.			2,474,325	2,696,036
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES (1)</b>			<b>\$ 10,256,042</b>	<b>\$ 10,574,753</b>

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 2,679,568	\$ 2,703,221
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		<u>2,679,568</u>	<u>2,703,221</u>
401	Operating Expenses	F-3(b)	2,674,120	2,267,707
403	Depreciation Expense	F-3(b)	727,360	746,584
	Less: Amortization of CIAC	F-22	<u>(234,511)</u>	<u>(235,272)</u>
	Net Depreciation Expense		<u>492,849</u>	<u>511,312</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	283,066	292,070
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		<u>3,450,035</u>	<u>3,071,089</u>
	Net Utility Operating Income		<u>(770,467)</u>	<u>(367,868)</u>
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property		(11,471)	3,500
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		<u>(781,938)</u>	<u>(364,368)</u>

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 1,642,160 N/A	\$ 1,061,061	N/A
1,642,160	1,061,061	-
1,284,372	983,334	
466,706 (97,694)	279,877 (137,578)	
369,013	142,299	-
158,221	133,849	
1,811,606	1,259,483	
(169,447)	(198,421)	
1,750	1,750	
(167,697)	(196,671)	N/A

\* Total of Schedules W-3/S-3 for all rate groups

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (781,938)	\$ (364,368)
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues From Merchandising, Jobbing and Contract Deductions		2,948	1,072
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		6,191	10,972
421	Miscellaneous Nonutility Revenue		132,436	5,330
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			141,576	17,373
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	77,879	55,491
428	Amortization of Debt Discount & Expense	F-13	4,535	4,534
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			82,413	60,025
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			\$ (722,776)	\$ (407,019)

Explain Extraordinary Income:

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 12,443,487	\$ 9,507,865
	Less: Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(6,586,408)	(7,522,886)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(3,008,005)	(4,364,286)
252	Advances for Construction	F-20		
Subtotal			<u>2,849,075</u>	<u>(2,379,307)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	1,537,677	3,360,288
Subtotal			<u>4,386,753</u>	<u>980,981</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		160,547	122,917
	Other (Specify):		-	-
	_____			
	_____			
	_____			
RATE BASE			<u>\$ 4,547,300</u>	<u>\$ 1,103,898</u>
NET UTILITY OPERATING INCOME			<u>\$ (169,447)</u>	<u>\$ (198,421)</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>- - %</u>	<u>- - %</u>

NOTES:

- (1) Estimated if not known.
  - (2) Include only those Acquisition Adjustments that have been approved by the Commission.
  - (3) Calculation consistent with last rate proceeding.
- In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST [c x d] (e)</b>
Common Equity	\$ 6,342,261	85.60 %	8.36 %	7.16 %
Preferred Stock			- %	
Long Term Debt	1,046,823	14.13 %	5.03 %	0.7109 %
Customer Deposits	20,238	0.27 %	6.00 %	0.0162 %
Tax Credits - Zero Cost			- %	
Tax Credits - Weighted Cost			- %	
Deferred Income Taxes			- %	
Other (Explain)			- %	
<b>Total</b>	<b>\$ 7,409,322</b>	<b>100.00 %</b>		<b>7.89 %</b>

(1) If the Utility's capital structure is not used, explain which capital structure is used.

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(2) Should equal amounts on Schedule F-6, Column (g).

(3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>8.36</u> %
Commission order approving Return on Equity:	<u>PSC-13-0187-PAA-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate:	<u>N/A</u> %
Commission order approving AFUDC rate:	<u>N/A</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.

UTILITY NAME: Pluris Wedgefield, LLC

**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURIS. ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)</b>
Common Equity	\$ 6,342,261	\$ -	\$ -	\$ -	\$ -	\$ 6,342,261
Preferred Stock	-					-
Long Term Debt	1,046,823					1,046,823
Customer Deposits	20,238					20,238
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
<b>Total</b>	<b>\$ 7,409,322</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,409,322</b>

**(1) Explain below all adjustments made in Columns (e) and (f)**


**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 12,443,487	\$ 9,507,865	N/A	\$ 21,951,353
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
<b>Total Utility Plant</b>		<b>\$ 12,443,487</b>	<b>\$ 9,507,865</b>	<b>N/A</b>	<b>\$ 21,951,353</b>

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number.

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ 687,553	\$ 740,091	\$ -	\$ 1,427,644
					-
					-
					-
					-
					-
					-
<b>Total Plant Acquisition Adjustment</b>		<b>\$ 687,553</b>	<b>\$ 740,091</b>	<b>\$ -</b>	<b>\$ 1,427,644</b>
115	Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
<b>Total Accumulated Amortization</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Acquisition Adjustments</b>		<b>\$ 687,553</b>	<b>\$ 740,091</b>	<b>\$ -</b>	<b>\$ 1,427,644</b>

UTILITY NAME: Pluris Wedgefield, LLC

**ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 6,119,701	\$ 7,243,009	N/A	\$ 13,362,710
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	466,706	279,877		746,584
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
_____				
_____				
Other Credits (specify) :				
_____				
_____				
Total credits	466,706	279,877		746,584
Debits during year:				
Book cost of plant retired	-	-		
Cost of removal				
Other debits (specify)				
_____				
_____				
Total debits				
Balance end of year	\$ 6,586,408	\$ 7,522,886	N/A	\$ 14,109,294

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify):				
_____				
_____				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
_____				
_____				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.
- (2) Not applicable for Class B utilities.
- (3) Account 110 for Class B utilities.

**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
Docket No. 120152-WS	\$ 27,994	666.8/766.8	\$ -
Total	\$ 27,994		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
None	\$ -	\$ -	\$ -	\$ -
		-		
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 133

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): Refundable Utility Deposits	\$ 25,300
Total Special Deposits	\$ 25,300
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Pluris Wedgefield, LLC

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**INVESTMENTS AND SPECIAL FUNDS  
 ACCOUNTS 123-127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (Account 124): N/A	\$ -	\$ -
Total Utility Investments		\$ -
OTHER INVESTMENTS (Account 125): Investment in CoBank	\$ -	\$ 120,617
Total Other Investments		\$ 120,617
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A		\$ -
Total Special Funds		\$ -

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater Combined	\$ 305,807	
_____	_____	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 305,807
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
Other Receivable	\$ -	
_____	_____	
_____	_____	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
_____	\$ -	
_____	_____	
_____	_____	
Total Notes Receivable		
Total Accounts and Notes Receivable		<u>305,807</u>
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	_____	
Collections of accounts previously written off	_____	
Utility accounts	_____	
Others	_____	
_____	_____	
_____	_____	
Total Additions		
Deduct accounts written off during year:		
Utility accounts	-	
Others	_____	
_____	_____	
Total accounts written off		
Balance end of year		_____
Total Accounts and Notes Receivable - Net		\$ <u>305,807</u>



UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> <b>December 31, 2023</b>
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
	\$ -
Total	\$ -

UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> <b>December 31, 2023</b>
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
 Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
Prepaid Loan Fees	\$ 4,534	\$ 4,534
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ 4,534	\$ 4,534
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ -



UTILITY NAME: Pluris Wedgefield, LLC

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	\$ -	\$ 2,000
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A			\$ -
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (3,194,599)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	_____
		_____
	Total Credits	
	Debits: _____	_____
		_____
	Total Debits	
435	Balance transferred from Income	(407,019)
436	Appropriations of Retained Earnings: _____	_____
		_____
	Total appropriations of Retained Earnings	
437	Dividends declared: Preferred stock dividends declared _____	_____
438	Common stock dividends declared _____	_____
		_____
	Total Dividends Declared	
	Year end Balance	(3,601,618)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
		_____
		_____
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit)	\$ (3,601,618)

Notes to Statement of Retained Earnings:



UTILITY NAME: Pluris Wedgefield, LLC

**YEAR OF REPORT**  
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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232):			
N/A		%	\$ -
		%	
		%	
		%	
		%	
		%	
		%	
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A		%	\$ -
		%	
		%	
		%	
		%	
		%	
Total Account 234			

\* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$ -
Pluris Management Group, LLC	197,759
Pluris Southgate, LLC	1,948
Total	\$ 199,707

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt					
CoBank	\$ 6,782		\$ 55,491	\$ 57,773	\$ 4,500
	-				
	-				
Total Account No. 237.1	<u>6,782</u>		<u>55,491</u>	<u>57,773</u>	<u>4,500</u>
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilities					
None					-
Total Account 237.2	<u>-</u>				
Total Account 237 (1)	<u>\$ 6,782</u>		<u>\$ 55,491</u>	<u>\$ 57,773</u>	<u>\$ 4,500</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 55,491		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			<u>\$ 55,491</u>		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest  
(2) Must agree to F-3(c), Current Year Interest Expense





UTILITY NAME: Pluris Wedgefield, LLC

<b>YEAR OF REPORT</b> <b>December 31, 2023</b>
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ -	\$ -

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 3,005,002	\$ 4,353,729	N/A	\$ 7,358,730
Add credits during year:	3,003	10,557		13,560
Less debits charged during	-			-
Total Contributions In Aid of Construction	\$ 3,008,005	\$ 4,364,286	\$ -	\$ 7,372,290

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year	\$ 1,439,984	\$ 3,222,711	N/A	\$ 4,662,694
Debits during year:	97,694	137,578		235,272
Credits during year (specify):				
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 1,537,677	\$ 3,360,288		\$ 4,897,966

**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group members.

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3(c)</u>	\$ (407,019)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
Meals & Entertainment	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
Bad Debt	_____	-
Depreciation	_____	-
Amortization	_____	-
De minimus asset cost	_____	-
Gain <Loss> on Sale of Assets	_____	-
CIAC Income	_____	-
CIAC Amortization	_____	-
Rate Case Expense	_____	-
Deduction on return not charged against book income:		
Business Interest Limitation	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)	_____	\$ (407,019)
Computation of tax:		
Net Operating Loss Carryforward		0
Taxable Income		(407,019)
Tax Due		(138,387)

\*\*M-1 data not yet available; tax return has been extended

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 12,443,487
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(6,586,408)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(3,008,005)
252	Advances for Construction	F-20	
	Subtotal		2,849,075
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	1,537,677
	Subtotal		4,386,753
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		160,547
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 4,547,300
	UTILITY OPERATING INCOME	W-3	\$ (169,447)
	ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)		- - %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.  
 (2) Include only those Acquisition Adjustments that have been approved by the Commission.  
 (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	1,642,160
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		<u>1,642,160</u>
401	Operating Expenses	W-10(a)	1,284,372
403	Depreciation Expense	W-6(a)	466,706
	Less: Amortization of CIAC	W-8(a)	(97,694)
	Net Depreciation Expense		369,013
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		73,658
408.11	Property Taxes		69,738
408.12	Payroll Taxes		14,826
408.13	Other Taxes & Licenses (Orange County Water Service Tax)		
408	Total Taxes Other Than Income		158,221
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		<u>1,811,606</u>
	Utility Operating Income (Loss)		<u>(169,447)</u>
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		1,750
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		<u>\$ (167,697)</u>



UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

<b>YEAR OF REPORT</b> December 31, 2023
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**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	ADJUSTMENTS (e) (1)	CURRENT YEAR (f)
301	Organization	\$ 1,523	\$ -	\$ -	\$ 1,523
302	Franchises	4,677	4,691		9,367
303	Land and Land Rights	1,443			1,443
304	Structure and Improvements	4,901,130	57,021		4,958,151
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	317,648			317,648
308	Infiltration Galleries and Tunnels				
309	Supply Mains	22,542			22,542
310	Power Generation Equipment	58,290			58,290
311	Pumping Equipment	488,724	35,127		523,851
320	Water Treatment Equipment	2,786,188	51,067		2,837,255
330	Distribution Reservoirs and Standpipes	84,050			84,050
331	Transmission and Distribution Mains	1,428,640	2,903		1,431,544
333	Services	505,681	19,943		525,624
334	Meters and Meter Installations	726,081	7,822		733,903
335	Hydrants	121,227	21,302		142,529
336	Backflow Prevention Devices	10,562	99		10,661
339	Other Plant / Miscellaneous Equipment	122,481	51		122,531
340	Office Furniture and Equipment	4,174			4,174
341	Transportation Equipment	161,610			161,610
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	71,713			71,713
344	Laboratory Equipment	18,120	519		18,639
345	Power Operated Equipment	4,797			4,797
346	Communication Equipment	344,530	47,434		391,964
347	Miscellaneous Equipment				
348	Other Tangible Plant	9,678			9,678
<b>TOTAL WATER PLANT</b>		<b>\$ 12,195,508</b>	<b>\$ 247,979</b>	<b>\$ -</b>	<b>\$ 12,443,487</b>

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 1,523	\$ 1,523				
302	Franchises	9,367	9,367				
303	Land and Land Rights	1,443		\$ 1,443	\$ -	\$ -	\$ -
304	Structure and Improvements	4,958,151		4,631,923	134,787	60,055	131,385
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	317,648		317,648			
308	Infiltration Galleries and Tunnels						
309	Supply Mai Pluris Wedgefield / Oran	22,542		22,542			
310	Power Generation Equipment	58,290		58,290			
311	Pumping Equipment	523,851		282,308	241,544		
320	Water Treatment Equipment	2,837,255			2,837,255		
330	Distribution Reservoirs and Standpipes	84,050				84,050	
331	Transmission and Distribution Mains	1,431,544				1,431,544	
333	Services	525,624				525,624	
334	Meters and Meter Installations	733,903				733,903	
335	Hydrants	142,529				142,529	
336	Backflow Prevention Devices	10,661				10,661	
339	Other Plant / Miscellaneous Equipment	122,531		12,118	10,262	100,151	
340	Office Furniture and Equipment	4,174					4,174
341	Transportation Equipment	161,610					161,610
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	71,713					71,713
344	Laboratory Equipment	18,639					18,639
345	Power Operated Equipment	4,797					4,797
346	Communication Equipment	391,964					391,964
347	Miscellaneous Equipment						
348	Other Tangible Plant	9,678					9,678
	<b>TOTAL WATER PLANT</b>	<b>\$ 12,443,487</b>	<b>\$ 10,890</b>	<b>\$ 5,326,272</b>	<b>\$ 3,223,848</b>	<b>\$ 3,088,516</b>	<b>\$ 793,960</b>

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises	40	%	2.50 %
304	Structure and Improvements	32	%	3.13 %
305	Collecting and Impounding Reservoirs	50	%	2.00 %
306	Lake, River and Other Intakes	40	%	2.50 %
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels	40	%	2.50 %
309	Supply Mains	35	%	2.86 %
310	Power Generation Equipment	20	%	5.00 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices	15	%	6.67 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment	18	%	5.56 %
343	Tools, Shop and Garage Equipment	16	%	6.25 %
344	Laboratory Equipment	15	%	6.67 %
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment	10	%	10.00 %
347	Miscellaneous Equipment	15	%	6.67 %
348	Other Tangible Plant	10	%	10.00 %
Water Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

<b>YEAR OF REPORT</b> December 31, 2023
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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 251	\$ 38		\$ 38
302	Franchises	231	176		176
304	Structure and Improvements	2,465,282	153,497		153,497
305	Collecting and Impounding Reservoirs	0			
306	Lake, River and Other Intakes	0			
307	Wells and Springs	215,665	10,578		10,578
308	Infiltration Galleries and Tunnels	0			
309	Supply Mains	4,245	645		645
310	Power Generation Equipment	30,548	2,914		2,914
311	Pumping Equipment	330,993	11,248		11,248
320	Water Treatment Equipment	1,157,765	127,933		127,933
330	Distribution Reservoirs and Standpipes	36,944	2,269		2,269
331	Transmission and Distribution	982,012	33,321		33,321
333	Services	233,351	12,891		12,891
334	Meters and Meter Installations	217,502	36,500		36,500
335	Hydrants	58,749	2,928		2,928
336	Backflow Prevention Devices	3,792	708		708
339	Other Plant / Miscellaneous Equipment	36,211	4,900		4,900
340	Office Furniture and Equipment	2,045	278		278
341	Transportation Equipment	130,828	26,940		26,940
342	Stores Equipment	0			
343	Tools, Shop and Garage Equipment	69,862	153		153
344	Laboratory Equipment	8,485	1,226		1,226
345	Power Operated Equipment	4,509	288		288
346	Communication Equipment	121,205	36,825		36,825
347	Miscellaneous Equipment	0			
348	Other Tangible Plant	9,227	451		451
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 6,119,701.21</b>	<b>\$ 466,706</b>	<b>\$ -</b>	<b>\$ 466,706</b>

\* Specify nature of transaction.  
 Use ( ) to denote reversal entries.

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
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**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES * (i)	TOTAL CHARGES (g-h+i+j) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 289
302	Franchises					406
304	Structure and Improvements					2,618,779
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					226,242
308	Infiltration Galleries and Tunnels					
309	Supply Mains					4,889
310	Power Generation Equipment					33,462
311	Pumping Equipment					342,241
320	Water Treatment Equipment					1,285,699
330	Distribution Reservoirs and Standpipes					39,214
331	Transmission and Distribution					1,015,333
333	Services					246,242
334	Meters and Meter Installations					254,002
335	Hydrants					61,677
336	Backflow Prevention Devices					4,500
339	Other Plant / Miscellaneous Equipment					41,112
340	Office Furniture and Equipment					2,323
341	Transportation Equipment					157,768
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					70,014
344	Laboratory Equipment					9,711
345	Power Operated Equipment					4,797
346	Communication Equipment					158,030
347	Miscellaneous Equipment					
348	Other Tangible Plant					9,678
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,586,408</u>



UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
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**WATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN**  
**EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____ -	\$ _____ -
_____	_____	_____ -	_____ -
_____	_____	_____ -	_____ -
_____	_____	_____ -	_____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 1,439,984
Debits during year:	
Accruals charged to Account	97,694
Other Debits (specify):	_____
_____	_____
_____	_____
Total debits	97,694
Credits during year (specify):	_____
_____	-
_____	_____
Total credits	_____
Balance end of year	\$ 1,537,677

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

YEAR OF REPORT December 31, 2023
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**WATER CIAC SCHEDULE "B"**  
**ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
Birchwood East, LLC	CASH	640
Ralicon Company	CASH	640
EMT Contractor	CASH	640
NJ Morris Holdings LLC	CASH	640
Centerline Construction Partners	CASH	443
Total Credits		\$ 3,003

**W-8(b)**  
**GROUP 1**



UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	1,703	1,713	\$ 1,466,270
461.2	Metered Sales to Commercial Customers	12	12	75,660
461.3	Metered Sales to Industrial Customers			
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings			
	Total Metered Sales	1,715	1,725	1,541,931
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	28	28	71,739
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	1,743	1,753	1,613,669
	Other Water Revenues:			
469	Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			28,491
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 28,491
	Total Water Operating Revenues			\$ 1,642,160

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 216,432	\$ -	\$ -
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	9,580		
610	Purchased Water			
615	Purchased Power	59,891		
616	Fuel for Power Production	1,134		
618	Chemicals	403,189		
620	Materials and Supplies	22,484	1,598	1,079
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	9,716		
633	Contractual Services - Legal	81,818		
634	Contractual Services - Mgt. Fees	316,651		
635	Contractual Services - Testing	7,309		
636	Contractual Services - Other	49,032		140
641	Rental of Building/Real Property			
642	Rental of Equipment			
650	Transportation Expense	19,198		
656	Insurance - Vehicle			
657	Insurance - General Liability			
658	Insurance - Workmens Comp.	3,329		
659	Insurance - Other	40,003		
660	Advertising Expense	2,051		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	5,050		
675	Miscellaneous Expenses	37,508		
Total Water Utility Expenses		\$ 1,284,372	\$ 1,598	\$ 1,219

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**WATER EXPENSE ACCOUNT MATRIX**

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,432
					9,580
59,891					
1,134					
403,189					
	19,362				445
					9,716
					81,818
					316,651
			60		7,249
3,751	27,347		7,163		10,631
					19,198
					3,329
					40,003
					2,051
				5,050	
2,650					34,858
\$ 470,615	\$ 46,709		\$ 7,223	\$ 5,050	\$ 751,958

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		14,074	5,290	8,784	8,568
February		14,734	4,500	10,234	8,306
March		13,650	4,800	8,850	7,970
April		15,448	4,275	11,173	10,070
May		15,456	4,400	11,056	8,534
June		14,768	4,500	10,268	9,067
July		13,694	4,800	8,894	8,486
August		13,389	4,500	8,889	8,093
September		13,505	4,500	9,005	8,674
October		12,210	4,625	7,585	7,651
November		13,507	4,525	8,982	8,110
December		13,400	4,875	8,525	8,011
Total for year	N/A	167,835	55,590	112,245	101,541

If water is purchased for resale, indicate the following:

Vendor N/A  
 Point of deliver N/A

If Water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Well #2	460 GPM	662,400	Groundwater
Well #3	580 GPM	835,000	Groundwater

UTILITY NAME: Pluris Wedgefield, LLC  
SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): 1.037 mgd  
Location of measurement of capacity (i.e. Wellhead, Storage Tank): Wellhead  
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc): Magnetic Ion Exchange, Softening, Aeration, Disinfection, Corrosion Cont.

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds per gallon): N/A Manufacturer N/A

**FILTRATION**

Type and size of area:  
Pressure (in square feet): N/A Manufacturer N/A  
Gravity (in GPM/square feet): N/A Manufacturer N/A

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
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**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,733	1,733
5/8"	Displacement	1.0	25	25
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	2	10
2"	Displacement, Compound or Turbine	8.0	4	32
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0	1	80
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				1,918

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

**YEAR OF REPORT**  
**December 31, 2023**

**OTHER WATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's * that system can efficiently serve.	<u>1,918</u>
2. Maximum number of ERC's * which can be served.	<u>1,911</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>1,918</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>1,911</u>
5. Estimated annual increase in ERC's * .	<u>1-2%</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>1,200 gpm - 4 hours</u>
7. Attach a description of the fire fighting facilities.	<u>250,000 gallon storage tank owned by Orange County Schools</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>2013</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>PWS3480149</u>
12. Water Management District Consumptive Use Permit #	<u>3302</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13

**WASTEWATER  
OPERATION  
SECTION**





**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 9,507,865
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(7,522,886)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(4,364,286)
252	Advances for Construction	F-20	
	Subtotal		(2,379,307)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	3,360,288
	Subtotal		980,981
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		122,917
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 1,103,898
	UTILITY OPERATING INCOME	S-3	\$ (198,421)
	ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)		- - %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 1,061,061
530	Less: Guaranteed Revenue and AFPI	S-9	
	Net Operating Revenues		1,061,061
401	Operating Expenses	S-10(a)	983,334
403	Depreciation Expense	S-6(a)	279,877
	Less: Amortization of CIAC	S-8(a)	(137,578)
	Net Depreciation Expense		142,299
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		47,748
408.11	Property Taxes		69,738
408.12	Payroll Taxes		16,363
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		133,849
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		1,259,483
	Utility Operating Income (Loss)		(198,421)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Others		
414	Gains (Losses) From Disposition of Utility Property		1,750
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (196,671)

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

<b>YEAR OF REPORT</b> December 31, 2023
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**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e) (1)	CURRENT YEAR (f)
351	Organization	\$ 12,260	\$ -	\$ -	\$ 12,260
352	Franchises				
353	Land and Land Rights	97,402			97,402
354	Structure and Improvements	4,128,343	544		4,128,887
355	Power Generation Equipment	113,891	26,607		140,498
360	Collection Sewers - Force	302,282	985		303,267
361	Collection Sewers - Gravity	2,028,099	36,343		2,064,442
362	Special Collecting Structures				
363	Services to Customers	465,158			465,158
364	Flow Measuring Devices	9,180			9,180
365	Flow Measuring Installations				
366	Reuse Services	9,056			9,056
367	Reuse Meters and Meter Installations	6,257			6,257
370	Receiving Wells	9,790	5,085		14,875
371	Pumping Equipment	252,103	67,225		319,328
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	420,679			420,679
380	Treatment & Disposal Equipment	816,044	30,010		846,054
381	Plant Sewers	24,328			24,328
382	Outfall Sewer Lines	372,681			372,681
389	Other Plant / Miscellaneous Equipment	22,913	16,577		39,490
390	Office Furniture & Equipment	2,358	1,597		3,955
391	Transportation Equipment	138,956			138,956
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	7,201			7,201
394	Laboratory Equipment	11,427			11,427
395	Power Operated Equipment	12,910			12,910
396	Communication Equipment	49,090	3,051		52,141
397	Miscellaneous Equipment	7,433			7,433
398	Other Tangible Plant				
Total Wastewater Plant		\$ 9,319,840	\$ 188,025	\$ -	\$ 9,507,865

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

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**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 12,260						
352	Franchises						\$ -	
353	Land and Land Rights		\$ 97,402	\$ -	\$ -	\$ -		\$ -
354	Structure and Improvements		15,016	3,823,201	161,527		564	128,579
355	Power Generation Equipment		113,891		26,607			
360	Collection Sewers - Force		303,267					
361	Collection Sewers - Gravity		2,064,442					
362	Special Collecting Structures							
363	Services to Customers		465,158					
364	Flow Measuring Devices		9,180					
365	Flow Measuring Installations							
366	Reuse Services						9,056	
367	Reuse Meters and Meter Installations						6,257	
370	Receiving Wells			14,875				
371	Pumping Equipment			319,328				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System						420,679	
380	Treatment & Disposal Equipment				846,054			
381	Plant Sewers					24,328		
382	Outfall Sewer Lines				372,681			
389	Other Plant / Miscellaneous Equipme				39,490			
390	Office Furniture & Equipment							3,955
391	Transportation Equipment							138,956
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							7,201
394	Laboratory Equipment							11,427
395	Power Operated Equipment							12,910
396	Communication Equipment							52,141
397	Miscellaneous Equipment							7,433
398	Other Tangible Plant							
Total Wastewater Plant		\$ 12,260	\$ 3,068,354	\$ 4,157,405	\$ 1,446,359	\$ 24,328	\$ 436,557	\$ 362,602

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40	%	2.50 %
352	Franchises	40	%	2.50 %
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures	40	%	2.50 %
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations	38	%	2.63 %
366	Reuse Services	40	%	2.50 %
367	Reuse Meters and Meter Installations	20	%	5.00 %
370	Receiving Wells	30	%	3.33 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System	43	%	2.33 %
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	35	%	2.86 %
382	Outfall Sewer Lines	30	%	3.33 %
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment	18	%	5.56 %
393	Tools, Shop and Garage Equipment	16	%	6.25 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment	10	%	10.00 %
397	Miscellaneous Equipment	15	%	6.67 %
398	Other Tangible Plant	10	%	10.00 %
Wastewater Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Pluris Wedgefield, LLC

SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

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**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 5,670	\$ 307		\$ 307
352	Franchises				
354	Structure and Improvements	3,658,537	128,416		128,416
355	Power Generation Equipment	28,348	6,360		6,360
360	Collection Sewers - Force	264,983	10,082		10,082
361	Collection Sewers - Gravity	1,380,074	45,427		45,427
362	Special Collecting Structures				
363	Services to Customers	392,031	12,234		12,234
364	Flow Measuring Devices	4,954	1,836		1,836
365	Flow Measuring Installations				
366	Reuse Services	973	226		226
367	Reuse Meters and Meter Installations	4,028	313		313
370	Receiving Wells	3,749	411		411
371	Pumping Equipment	76,625	15,886		15,886
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System	118,664	9,802		9,802
380	Treatment & Disposal Equipment	801,077	14,929		14,929
381	Plant Sewers	8,339	696		696
382	Outfall Sewer Lines	372,681	(0)		(0)
389	Other Plant / Miscellaneous Equipment	13,790	1,735		1,735
390	Office Furniture & Equipment	844	211		211
391	Transportation Equipment	78,700	23,164		23,164
392	Stores Equipment				
393	Tools, Shop and Garage Equipment	3,554	450		450
394	Laboratory Equipment	2,810	762		762
395	Power Operated Equipment	6,028	1,075		1,075
396	Communication Equipment	14,368	5,062		5,062
397	Miscellaneous Equipment	2,181	496		496
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 7,243,009	\$ 279,877	\$ -	\$ 279,877

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 5,977
352	Franchises					
354	Structure and Improvements					3,786,953
355	Power Generation Equipment					34,708
360	Collection Sewers - Force					275,065
361	Collection Sewers - Gravity					1,425,502
362	Special Collecting Structures					
363	Services to Customers					404,265
364	Flow Measuring Devices					6,789
365	Flow Measuring Installations					
366	Reuse Services					1,199
367	Reuse Meters and Meter Installations					4,341
370	Receiving Wells					4,160
371	Pumping Equipment					92,511
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					128,466
380	Treatment & Disposal Equipment					816,005
381	Plant Sewers					9,034
382	Outfall Sewer Lines					372,681
389	Other Plant / Miscellaneous Equipment					15,525
390	Office Furniture & Equipment					1,054
391	Transportation Equipment					101,864
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					4,004
394	Laboratory Equipment					3,573
395	Power Operated Equipment					7,103
396	Communication Equipment					19,430
397	Miscellaneous Equipment					2,677
398	Other Tangible Plant					
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 7,522,886



UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

<b>YEAR OF REPORT</b> <b>December 31, 2023</b>
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 4,353,729
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charges	S-8(a)	_____
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	10,557
Total Credits		10,557
Less debits charged during the year (All debits charged during the year must be explained below)		_____
Total Contributions In Aid of Construction		\$ 4,364,286

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

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UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

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**WASTEWATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN**  
**EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
_____	_____	\$ _____ -	\$ _____ -
_____	_____	_____	_____ -
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 272**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 3,222,711
Debits during year:	
Accruals charged to Account	137,578
Other Debits (specify):	_____
_____	_____
Total debits	137,578
Credits during year (specify):	_____
_____	_____
Total credits	_____
Balance end of year	\$ 3,360,288

UTILITY NAME: Pluris Wedgefield, LLC  
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**WASTEWATER CIAC SCHEDULE "B"**  
**ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WASTEWATER (c)
		-
Birchwood East, LLC (Gordon Emmons)	CASH	2,250
Ralicon Company / Lucia Munoz	CASH	2,250
EMT Contractor	CASH	2,250
NJ Morris Holdings LLC	CASH	2,250
Centerline Construction Partners	CASH	1,557
Total Credits		\$ 10,557

**S-8(b)**  
**GROUP 1**

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
Flat Rate Revenues:				
521.1	Residential Revenues			\$ -
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues			-
Measured Revenues:				
522.1	Residential Revenues	1,701	1,713	\$ 1,028,430
522.2	Commercial Revenues	10	10	32,631
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues (Units)			
522	Total Measured Revenues	1,711	1,723	1,061,061
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	1,711	1,723	\$ 1,061,061
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			
	Total Other Wastewater Revenues			\$ -

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues			\$ -
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From Public Authorities			
540.5	Other Reuse Revenues			
540	Total Flat Rate Reuse Revenues			
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 1,061,061

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Pluris Wedgefield, LLC  
 SYSTEM NAME / COUNTY: Pluris Wedgefield / Orange

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**WASTEWATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES - OPERATIONS (d)	SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 236,528	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	10,892						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	44,251					44,251	
715	Purchased Power	109,019			109,019			
716	Fuel for Power Production	531	531					
718	Chemicals	41,266					41,266	
720	Materials and Supplies	6,055	1,878	2,316		989		873
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	9,716						
733	Contractual Services - Legal	759						
734	Contractual Services - Mgt. Fees	316,651						
735	Contractual Services - Testing	20,080						20,080
736	Contractual Services - Other	84,081		8,486		26,985		33,722
741	Rental of Building/Real Property							
742	Rental of Equipment	4,800	4,800					
750	Transportation Expense	17,979						
756	Insurance - Vehicle							
757	Insurance - General Liability							
758	Insurance - Workmens Comp.	3,329						
759	Insurance - Other	40,003						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	5,050						
775	Miscellaneous Expenses	32,346						
Total Wastewater Utility Expenses		\$ 983,334	\$ 7,209	\$ 10,801	\$ 109,019	\$ 27,974	\$ 85,517	\$ 54,675

UTILITY NAME: Pluris Wedgefield, LLC  
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**WASTEWATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7	.8	.9	.10	.11	.12
		CUSTOMER ACCOUNTS EXPENSE (j)	ADMIN. & GENERAL EXPENSES (k)	RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ -	\$ 236,528	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		10,892				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		9,716				
733	Contractual Services - Legal		759				
734	Contractual Services - Mgt. Fees		316,651				
735	Contractual Services - Testing						
736	Contractual Services - Other		14,888				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expense		17,979				
756	Insurance - Vehicle						
757	Insurance - General Liability						
758	Insurance - Workmens Comp.		3,329				
759	Insurance - Other		40,003				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	5,050					
775	Miscellaneous Expenses		32,346				
Total Wastewater Utility Expenses		\$ 5,050	\$ 683,089	\$ -	\$ -	\$ -	\$ -

UTILITY NAME: Pluris Wedgefield, LLC  
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**CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	1,713	1,713
5/8"	Displacement	1.0	6	6
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	1	5
2"	Displacement, Compound or Turbine	8.0	1	8
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				1,760



UTILITY NAME: Pluris Wedgefield, LLC  
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**WASTEWATER TREATMENT PLANT INFORMATION**  
 Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.330 mgd</u>		
Basis of Permit Capacity (1)	<u>AADF</u>		
Manufacturer	<u>US Filter</u>		
Type (2)	<u>Contact Stabilization</u>		
Hydraulic Capacity	<u>0.400 mgd</u>		
Average Daily Flow	<u>306,333</u>		
Total Gallons of Wastewater Treated	<u>111,710,000</u>		
Method of Effluent Disposal	<u>Golf course &amp; spray fields</u>		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Pluris Wedgefield, LLC  
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**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.

1. Present ERC's \* that system can efficiently serve. 1,760

2. Maximum number of ERC's \* which can be served. 1,911

3. Present system connection capacity (in ERC's \*) using existing lines. 1,760

4. Future system connection capacity (in ERC's \*) upon service area buildout. N/A

5. Estimated annual increase in ERC's \* . 1-2%

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system. None

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. Wedgefield Golf and Country Club 73,007,000

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A  
 If so, when? N/A

9. Has the utility been required by the DEP or water management district to implement reuse? N/A  
 If so, what are the utility's plans to comply with the DEP? N/A

10. When did the company last file a capacity analysis report with the DEP? 2019

11. If the present system does not meet the requirements of DEP rules:  
 a. Attach a description of the plant upgrade necessary to meet the DEP rules.  
 b. Have these plans been approved by DEP? N/A  
 c. When will construction begin? N/A  
 d. Attach plans for funding the required upgrading. N/A  
 e. Is this system under any Consent Order of the DE? N/A

11. Department of Environmental Protection ID # FLA 010900

\* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company:** Pluris Wedgefield, LLC  
**For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	1,541,931	1,541,931	-
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	71,739	71,739	-
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	28,491	28,491	-
<b>Total Water Operating Revenue</b>	\$ 1,642,160	\$ 1,642,160	\$ -
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	-	-	_____
<b>Net Water Operating Revenues</b>	\$ 1,642,160	\$ 1,642,160	\$ -

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B**

**Company:** Pluris Wedgefield, LLC  
**For the Year Ended December 31, 2023**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	1,061,061	1,061,061	-
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 1,061,061</b>	<b>\$ 1,061,061</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 1,061,061</b>	<b>\$ 1,061,061</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule S-9 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).