

Eric Fryson

From: Dana Rudolf [drudolf@sflaw.com]
Sent: Tuesday, October 02, 2012 11:20 AM
To: Filings@psc.state.fl.us
Cc: Martin Friedman; mgallarda@plurisusa.com; Bart Fletcher; Ana VanEsselstine
Subject: Docket No. 120152-WS; Pluris Wedgefield, Inc. 2012 General Rate Increase Application
Attachments: PSC Clerk 08 (2 nd Deficiency Responses).pdf

- a) Martin S. Friedman, Esquire
Sundstrom, Friedman & Fumero, LLP
766 North Sun Drive, Suite 4030
Lake Mary, FL 32746
(407) 830-6331
mfriedman@sflaw.com
- b) Docket No. 120152-WS
Pluris Wedgefield, Inc. 2012 General Rate Increase Application
- c) Pluris Wedgefield, Inc.
- d) 9 pages
- e) Response to Staff's Second Deficiency Letter.

DOCUMENT NUMBER-DATE

06629 OCT-2 09

FPSC-COMMISSION CLERK

10/2/2012

**SUNDSTROM,
FRIEDMAN & FUMERO, LLP**

Attorneys | Counselors



766 NORTH SUN DRIVE
SUITE 4030
LAKE MARY, FLORIDA 32746

PHONE (407) 830-6331
FAX (407) 830-8522

www.sfflaw.com

October 2, 2012

VIA E-FILING

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

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

Dear Ms. Cole:

The following is in response to Staff's Second Deficiency Letter dated September 28, 2012, filed in the above-referenced docket.

1. Rule 25-30.110(2), Florida Administrative Code (F.A.C.) requires that the MFRs shall be consistent and reconcilable with the Utility's annual report. The following account balances for December 2011 listed in the MFRs do not tie to the year-end balances in the Utility's revised 2011 Annual Report.

a) The following items relate to MFR Schedule B-9, Contractual Services.

(i) The total amount calculated for management fees on this schedule amounts to \$237,251 combined for water and wastewater. However, the total amount listed on Annual Report Schedule E-10(a) REVISED, business transactions with related parties, is \$198,315.

(ii) The total amount calculated for contractual services for water is \$555,362; however, the total amount for contractual services reported on W-10(a) REVISED is \$535,972.

(iii) The total amount calculated for contractual services for wastewater is \$565,087; however, the total amount for contractual services reported on S-10(a) REVISED is \$545,697.

Response: The reason that the amounts on Schedule B-9 of the MFR's are not the same as the amounts on Schedules W-10 and S-10 of the Annual Report is because the

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Ann Cole, Commission Clerk
Office of Commission Clerk
October 2, 2012
Page 2

amounts shown on Schedule B-9 also include the test year adjustment to management fees as set forth on Schedule B-3. Please see Schedules B-5 and B-6 of the MFR's (column 15) for the adjustments to reconcile the amounts for management fees and contractual services shown on B-9 of the MFR's and Schedules W-10 and S-10 of the Annual Report. The Utility has added a note to Schedule B-9 stating that the amounts shown include the test year adjustment.

2. Rule 25-30.436, F.A.C., requires in part that each page of the filing shall be consecutively numbered. The revised MFR Schedules B-5, B-6, B-7, and B-8 do not comply with this rule. Additionally, the revised schedules are not legible due to the small size of the font.

Response: Attached is another copy of just schedules B-5, B-6, B-7, and B-8. This PDF copy is clear and the staff should be able to read the numbers. Also, the pages are consecutively numbered.

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

Very truly yours,



MARTIN S. FRIEDMAN
For the Firm

MSF/der
Enclosures

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

Contractual Services

Florida Public Service Commissio

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

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

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

(1) Line No.	(2) Consultant	(3) Type of Service	(4) Amount	(5) System	(6) Description of Work Performed
1	Pluris Holdings, LLC	Management	\$ 118,626	Water	utility management
2			118,625	Wastewater	
4	Midway Services	Meter Reading	9,426	Water	meter reading
5			9,426	Wastewater	
6	Utility Partners, Inc.	Utility Operations	415,070	Water	utility operations
7			424,796	Wastewater	
8	Carlstedt, Jackson, Nixon & Wilson	Accounting	8,187	Water	accounting & audit
9			8,187	Wastewater	
10	Haskell & White, LLP	Accounting	588	Water	tax preparation
11			588	Wastewater	
12	Hein & Associates	Accounting	2,800	Water	tax preparation
13			2,800	Wastewater	
14	Sundstrom, Friedman & Fumero, LLP	Legal	665	Water	legal counsel
15			665	Wastewater	
16					

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

20 NOTE: (2) The amounts shown above include a test year adjustment in order to adjust the management fees
21 as shown on Schedule B-3 adjustment number A(2). The adjustment is also shown on Schedules B-5 and B-6 in
22 Column 15 as a test year adjustment. Column 14 of B-5 and B-6 agrees to the revised 2011 Annual Report.

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Fluor Wedgefield, Inc.
 Docket No.: 120152-W3
 Schedule Year Ended: December 31, 2011
 Interim Final
 Historic Projected

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

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.

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	801 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	803 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	804 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	810 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	815 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	816 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	818 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	820 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	831 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	832 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	247	11,653	-	11,653
11	833 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
12	834 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,678	-	-	17,360	-	-	52,433	99,158	19,468	118,626
13	835 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	838 Contractual Services - Other	568	72,199	35,794	36,499	36,500	35,374	70,935	804	36,500	36,499	34,972	27,852	424,496	-	424,496
15	841 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	842 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	850 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	858 Insurance - Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	857 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
20	858 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	859 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	860 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	866 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	867 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	870 Bad Debt Expenses	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	875 Miscellaneous Expenses	-	873	773	715	695	(1,040)	1,072	480	1,624	853	1,008	2,893	9,746	-	9,746
27	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 37,834	\$ 39,166	\$ 48,012	\$ 72,007	\$ 2,191	\$ 57,377	\$ 39,399	\$ 39,719	\$ 117,249	\$ 583,154	\$ 19,468	\$ 602,622

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: B-5

Docket No.: 120152-WS

Page 1 of 2

Schedule Year Ended: December 31, 2011

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

Preparer: Lu Ann Danley

Interim [] Final [X]

Recap Schedules: B-1

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	601 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	604 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	610 Purchased Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	615 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	620 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	632 Contractual Services - Acct.	100	-	415	369	1,971	-	-	907	1,893	2,047	3,704	247	11,653	-	11,653
11	633 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
12	634 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,678	-	-	17,360	-	-	52,433	99,158	19,468	118,626
13	635 Contractual Services - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14	636 Contractual Services - Other	568	72,199	35,794	36,499	36,500	35,374	70,935	804	36,500	36,499	34,972	27,852	424,496	-	424,496
15	641 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	650 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	656 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	657 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
20	658 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	660 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	13,554	13,554
24	667 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
26	675 Miscellaneous Expenses	-	873	773	715	695	(1,040)	1,072	480	1,624	853	1,008	2,893	9,746	-	9,746
27	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 37,634	\$ 39,186	\$ 48,012	\$ 72,007	\$ 2,191	\$ 57,377	\$ 39,399	\$ 39,719	\$ 117,249	\$ 583,154	\$ 33,022	\$ 616,176

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	100	-	415	389	1,971	-	-	907	1,893	2,047	3,704	247	11,853	-	11,853
12	733 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
13	734 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,677	-	-	17,360	-	-	52,433	99,157	19,468	118,625
14	735 Contractual Service - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	568	72,199	35,794	31,464	43,203	33,799	72,195	2,904	36,500	36,499	36,500	32,597	434,222	-	434,222
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	12,981	12,981
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
27	775 Miscellaneous Expenses	-	873	773	715	695	817	1,072	480	1,824	853	1,008	2,908	11,818	(2,072)	9,746
28	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 32,599	\$ 45,969	\$ 48,293	\$ 73,287	\$ 4,291	\$ 57,377	\$ 39,399	\$ 41,247	\$ 122,209	\$ 584,951	\$ 30,377	\$ 625,328

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Pluris Wedgefield, Inc.

Schedule: B-6

Docket No.: 120152-WS

Page 2 of 2

Schedule Year Ended: December 31, 2011

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

Preparer: Lu Ann Danley

Interim [X] Final []

Recap Schedules: B-2

Historic [X] Projected []

Line No.	(1) Account No. and Name	(2) JANUARY 2011	(3) FEBRUARY 2011	(4) MARCH 2011	(5) APRIL 2011	(6) MAY 2011	(7) JUNE 2011	(8) JULY 2011	(9) AUGUST 2011	(10) SEPTEMBER 2011	(11) OCTOBER 2011	(12) NOVEMBER 2011	(13) DECEMBER 2011	(14) Total Annual	(15) Test Year Adjustments	(16) Adjusted Annual
1	701 Salaries & Wages - Employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3	704 Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4	710 Purchased Sewage Treatment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	711 Sludge Removal Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6	715 Purchased Power	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	716 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	718 Chemicals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	720 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	731 Contractual Services - Engr.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	732 Contractual Services - Acct.	100	-	415	369	1,871	-	-	907	1,893	2,047	3,704	247	11,653	-	11,653
12	733 Contractual Services - Legal	(320)	525	34	51	-	-	-	-	-	-	35	340	665	-	665
13	734 Contractual Services - Mgmt. Fees	-	-	15,687	-	-	13,677	-	-	17,360	-	-	62,433	99,157	19,468	118,625
14	735 Contractual Service - Testing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	736 Contractual Services - Other	568	72,199	35,794	31,464	43,203	33,799	72,195	2,904	36,500	36,499	36,500	32,597	434,222	-	434,222
16	741 Rental of Building/Real Prop.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	742 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18	750 Transportation Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	756 Insurance - Vehicle	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	757 Insurance - General Liability	3,752	-	-	-	-	-	-	-	-	-	-	19,167	22,919	-	22,919
21	758 Insurance - Workman's Comp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	759 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	760 Advertising Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24	766 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	770 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	14,517	14,517	-	14,517
27	775 Miscellaneous Expenses	-	873	773	715	695	817	1,072	480	1,624	853	1,006	2,906	11,818	(2,072)	9,746
28	TOTAL	\$ 4,100	\$ 73,597	\$ 52,703	\$ 32,599	\$ 45,869	\$ 48,283	\$ 73,267	\$ 4,291	\$ 57,377	\$ 39,399	\$ 41,247	\$ 122,209	\$ 594,951	\$ 17,396	\$ 612,347

Operation & Maintenance Expense Comparison - Water

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Prior TY 6/30/07	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(e)	(5) Adjusted TY 12/31/11	(6) \$ Difference	(7) % Difference	(10) Explanation
1	601 Salaries & Wages - Employees	\$ 212,792	\$ -	\$ -	-	(212,792)	(100.00) %	See Note below Salaries & Wages offset by Contract O&M Account 636 below.
2	603 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	604 Employee Pensions & Benefits	43,447	-	-	-	(43,447)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 636 below.
4	610 Purchased Water	-	-	-	-	-	%	
5	615 Purchased Power	28,952	-	-	-	(28,952)	(100.00) %	Purchased Power offset by Contract O&M Account 636 below.
6	616 Fuel for Power Purchased	-	-	-	-	-	%	
7	618 Chemicals	97,716	-	-	-	(97,716)	(100.00) %	Chemicals offset by Contract O&M Account 636 below.
9	620 Materials & Supplies	15,045	-	-	-	(15,045)	(100.00) %	Materials and Supplies offset by Contract O&M Account 636 below.
10	631 Contractual Services - Engr.	-	-	-	-	-	%	
11	632 Contractual Services - Acct.	18,856	11,653	-	11,653	(7,003)	(37.54) %	Outside audit and preparation of Annual Reports cost allocated equally
12	633 Contractual Services - Legal	407	665	-	665	258	63.39 %	Increase due to increase cost of service. Actual increase is immaterial.
13	634 Contractual Services - Mgmt. Fees	-	99,158	19,468	118,626	118,626	100.00 %	Parent Company Management fee allocation.
14	635 Contractual Services - Testing	6,241	-	-	-	(6,241)	(100.00) %	Testing included with cost of third party contract O&M company.
15	636 Contractual Services - Other	13,334	424,496	-	424,496	411,162	3,083.56 %	Third party Contract O&M company.
16	641 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	642 Rental of Equipment	-	-	-	-	-	%	
18	650 Transportation Expenses	9,727	-	-	-	(9,727)	(100.00) %	Transportation expense is included in contract O&M account 636.
19	656 Insurance - Vehicle	-	-	-	-	-	%	
20	657 Insurance - General Liability	-	22,919	-	22,919	22,919	100.00 %	Insurance offset by Insurance Account 659 below.
21	658 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	659 Insurance - Other	13,298	-	-	-	(13,298)	(100.00) %	Insurance offset by Insurance Account 657 above.
23	660 Advertising Expense	-	-	-	-	-	%	
24	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	13,554	13,554	13,554	100.00 %	
25	667 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	670 Bad Debt Expense	13,334	14,517	-	14,517	1,183	8.87 %	
27	675 Miscellaneous Expenses	70,868	9,746	-	9,746	(61,122)	(86.25) %	Miscellaneous Expnses offset by Contract O&M Account 636 above.
28	TOTAL	\$ 543,807	\$ 583,154	\$ 33,022	\$ 616,176	\$ 72,369	13.31 %	
29	Total Customers (ERC's)	1,556	-	-	1,850	94	6.04 %	
30	Consumer Price Index - U	208.35	-	-	225.67	17.32	8.31 %	
31	Benchmark Index: Change in Customer ERC's	-	-	-	-	1.0604		
32	Increase in CPI	-	-	-	-	1.0631		
33		-	-	-	-	1.1485		
34	Note: Although there is a variation among accounts, total test year O&M expense growth is less than							
35	than the growth in customers and inflation.							
36		Actual Increase			1.1331			
37		Benchmark			1.1485			
38		Under Benchmark			(0.02)			

Operation & Maintenance Expense Comparison - Wastewater

Florida Public Service Commission

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

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

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

Line No.	(1) Account No. and Name	(2) Annual Report 12/31/06	(3) Current TY 12/31/11	(4) TY Adj.'s per B-3(a)	(5) Adjusted TY 12/31/11	(8) \$ Difference	(9) % Difference	(10) Explanation
1	701 Salaries & Wages - Employees	\$ 44,831	\$ -	\$ -	\$ -	\$ (44,831)	(100.00) %	Salaries & Wages offset by Contract O&M Account 736 below.
2	703 Salaries & Wages - Officers, Etc.	-	-	-	-	-	%	
3	704 Employee Pensions & Benefits	9,156	-	-	-	\$ (9,156)	(100.00) %	Pensions & Benefits offset by Contract O&M Account 736 below.
4	710 Purchased Sewage Treatment	-	-	-	-	-	%	
5	711 Sludge Removal Expense	16,050	-	-	-	(16,050)	(100.00) %	Cost of sludge removal include with third party contract O&M company.
6	715 Purchased Power	19,184	-	-	-	(19,184)	(100.00) %	Purchased Power offset by Contract O&M Account 736 below.
7	716 Fuel for Power Purchased	-	-	-	-	-	%	
8	718 Chemicals	31,790	-	-	-	(31,790)	(100.00) %	Chemicals offset by Contract O&M Account 736 below.
9	720 Materials & Supplies	21,092	-	-	-	(21,092)	(100.00) %	Materials and Supplies offset by Contract O&M Account 736 below.
10	731 Contractual Services - Engr.	206	-	-	-	(206)	(100.00) %	Decrease in cost. The difference is immaterial.
11	732 Contractual Services - Acct.	553	11,653	-	11,653	11,100	2,007.23 %	Outside audit and preparation of Annual Reports cost allocated equally
12	733 Contractual Services - Legal	287	665	-	665	378	131.71 %	Increase due to increase cost of service. Actual increase is immaterial.
13	734 Contractual Services - Mgmt. Fees	256	99,157	19,468	118,625	118,369	46,238.01 %	Parent Company Management fee allocation
14	735 Contractual Services - Testing	-	-	-	-	-	%	Testing included with cost of third party contract O&M company.
15	736 Contractual Services - Other	1,681	434,222	-	434,222	432,541	25,731.17 %	Third party Contract O&M company
16	741 Rental of Building/Real Prop.	-	-	-	-	-	%	
17	742 Rental of Equipment	-	-	-	-	-	%	
18	750 Transportation Expenses	1,908	-	-	-	(1,908)	(100.00) %	Transportation expense is included in contract O&M account 736
19	756 Insurance - Vehicle	-	-	-	-	-	%	
20	757 Insurance - General Liability	-	22,919	-	22,919	22,919	100.00 %	Insurance offset by Insurance Account 759 below.
21	758 Insurance - Workman's Comp.	-	-	-	-	-	%	
22	759 Insurance - Other	3,185	-	-	-	(3,185)	(100.00) %	Insurance offset by Insurance Account 757 above.
23	760 Advertising Expense	-	-	-	-	-	%	
24	766 Reg. Comm. Exp. - Rate Case Amo	57	-	12,961	12,961	12,924	22,673.68 %	
25	767 Reg. Comm. Exp. - Other	-	-	-	-	-	%	
26	770 Bad Debt Expense	1,284	14,517	-	14,517	13,233	1,030.61 %	Increase in uncollectable customer accounts.
27	775 Miscellaneous Expenses	9,736	11,818	(2,072)	9,746	10	0.10 %	Miscellaneous Expnses offset by Contract O&M Account 736 above.
28								
29	TOTAL	\$ 161,256	\$ 594,951	\$ 30,377	\$ 625,328	\$ 464,072	287.79 %	
30	Total Customers (ERC's)	824			1,580	756	91.75 %	
31	Consumer Price Index - U	163.90			225.67	61.77	37.69 %	
32	Benchmark Index: Increase in Customer ERC's					1.9175		
33	Increase in CPI					1.3769		
34						2.8402		