

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Table of Contents

	Page
Pluris Schedule 1a Comparative Balance Sheet	1
Pluris Schedule 1b Comparative Income Statement	4
Pluris Schedule 2 Trial Balance	6
Pluris Schedule 3a,b,c Debt, Preferred Stock and Equity - Pluris Hampstead, LLC	9
Pluris Schedule 3d Debt, Preferred Stock and Equity - Pluris Holdings, LLC - Parent	10
Pluris Schedule 3d Debt, Preferred Stock and Equity - Pluris Holdings, LLC - Consolidated	11
Pluris Schedule 4a General Office Accounts	13
CONFIDENTIAL Pluris Schedule 4b Corporate Allocation By Utility	14
Pluris Schedule 5 Requested Monthly Account Balances	15
Pluris Schedule 6 Customer Deposits	17
Pluris Schedule 7 Utility Systems Acquired or Operated Since Last Rate Case	18
Pluris Schedule 8 Utility Plant and Reserve Accounts by Month (Format 8)	19
Pluris Schedule 9a,b Acquisition of Utility Plant as an Operating Unit or System	21
Pluris Schedule 10a Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Rate Base	22
Pluris Schedule 10b Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Proforma Adjustments to Rate Base - 1	23
Pluris Schedule 10b Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Proforma Adjustments to Rate Base - 2	24
Pluris Schedule 10c Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Proposed Cost of Capital	25
Pluris Schedule 10d Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Proforma Statement of Operations	26
Pluris Schedule 10e Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Adjustments to Proforma Statement of Operations - 1	27
Pluris Schedule 10e Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Adjustments to Proforma Statement of Operations - 2	28

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Apr 27 2020

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Table of Contents

		Page
Pluris Schedule	10f Workpapers for Rate Adjustments to Revenue, Expense, Investment and Reserve Accounts Present and Proposed Rates	29
Pluris Schedule	11 Comparative Balances in Revenue Accounts (Format 11)	30
Pluris Schedule	12a Comparative Balances in Operating Expense Accounts	31
Pluris Schedule	12b Comparative Operating Expense Accounts: Test Year and Preceding 3 Years	37
Pluris Schedule	13a Tax Data for Test Year	38
Pluris Schedule	13b Analysis of Other Operating Taxes	39
Pluris Schedule	13c Calculation of Deferred Income Taxes	40
Pluris Schedule	13d Reconciliation of Beginning and Ending Deferred Income Taxes	41
Pluris Schedule	13e Calculation of Investment Tax Credits for the Test Year	42
Pluris Schedule	14a Lobbying Activities	43
Pluris Schedule	14b Investments in Subsidiaries, Joint Ventures and Nonutility Divisions	44
Pluris Schedule	14c Schedule of Utility and Non Utility Accounts	45
Pluris Schedule	15 Analysis of Retained Earnings Account	46
Pluris Schedule	16 Annual Reports to Stockholders and Subsequent Quarterly Reports	47
CONFIDENTIAL Pluris Schedule	17 Employee Data for Test Year	48
Pluris Schedule	18 Additional Information Not Incorporated in Filed Testimony and Exhibits	49
Pluris Schedule	19 Detailed Monthly Income Statement for Each Month After Test Year	50
Pluris Schedule	20 Developer Contracts	51
Pluris Schedule	21 Customer Connections and Prepaid Tap Fees	52
Pluris Schedule	22 CIAC Summary	53
Pluris Schedule	23 Reimbursement to Developers	54
Pluris Schedule	24 Organizational Chart	55
Pluris Schedule	25 System List	56
Pluris Schedule	26 Customers and Usage by Meter Size	57
CONFIDENTIAL Pluris Schedule	27 Pluris Holdings Tax Return	58

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Comparative Balance Sheet

	Total	
	As of Dec 31, 2019	As of Dec 31, 2018 (PP)
ASSETS		
Current Assets		
Bank Accounts		
131.3 Frost - Operating	41,072.41	92,954.96
131.4 Frost - Lockbox	9,992.38	3,239.86
Total Bank Accounts	\$ 51,064.79	\$ 96,194.82
Accounts Receivable		
141 Accts Rec. -Utility Customers	49,535.58	51,820.36
143 A/R - Reserve	(253.99)	(1,662.00)
144 A/R - Deposits	1,875.00	1,720.00
Total Accounts Receivable	\$ 51,156.59	\$ 51,878.36
Other Current Assets		
145 Rec. from Associated Companies	0.00	0.00
145.3 Pluris Holdings	(3,024,836.34)	(809,921.78)
145.4 Pluris, LLC	(1,695.74)	(2,987.49)
Total 145 Rec. from Associated Companies	\$ (3,026,532.08)	\$ (812,909.27)
162 Prepaid expenses	0.00	0.00
162.11 Prepaid Licenses	2,316.00	0.00
162.7 Car Insurance	1,923.13	1,531.24
162.8 Prepaid Insurance I	1,322.39	1,059.53
162.9 Bonds	1,800.00	1,425.00
Total 162 Prepaid expenses	\$ 7,361.52	\$ 4,015.77
Total Other Current Assets	\$ (3,019,170.56)	\$ (808,893.50)
Total Current Assets	\$ (2,916,949.18)	\$ (660,820.32)
Fixed Assets		
101 Utility Plant in Service	0.00	0.00
351.1 Organization	175,555.90	158,117.07
352.1 Franchises	138,744.79	114,188.65
353.2 Land & Land - Collection Plant	196,987.85	196,705.68
353.4 Land & Land Rights - T&D	43,263.72	0.00
353.7 Land & Land Rights	9,798.38	50.05
354.2 Structures & Improvements-Coll	12,531.00	4,953.00
354.3 System Pumping Plant	4,807.62	4,754.36
354.4 Treatment and Disposal Plant	99,532.14	45,150.17
354.5 Reclaimed Water/Treatment	35,523.00	0.00
354.7 General Plant	93,600.38	65,572.60
355.2 Collection Plant	7,440.68	2,593.48
355.3 System Plumping Plant	1,402.32	1,402.32
355.4 Power Generation Equip-T&D	28,785.56	6,573.57
360.2 Collection Sewers - Force	372,964.63	336,140.26
361.2 Collection Sewers - Gravity	70,422.56	70,020.51
362.2 Special Collecting Structure	633.05	633.05
371.3 Pumping Equipment	1,265.13	1,265.13
380.4 Treatment & Disposal Plant	20,484.72	19,073.85
381.4 Plant Sewer	1,017.89	1,017.89
389.4 Other Plant / Misc Equipment	20,206.93	2,505.61
390.7 Office Furniture	2,118.61	2,118.61
391.7 Transportation Equipment	82,223.30	43,462.02
393.7 Tools, Shop & Garage Equipment	12,489.00	10,966.43
394.7 Laboratory Equipment	3,566.19	2,790.35

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Comparative Balance Sheet

	<u>Total</u>	
395.7 Power Operated Equipment	2,486.62	2,486.62
Total 101 Utility Plant in Service	\$ 1,437,851.97	\$ 1,092,541.28
105 Construction Work in Progress	0.00	0.00
105.1 CWIP	2,581,604.80	0.00
Total 105 Construction Work in Progress	\$ 2,581,604.80	\$ -
108.1 Utility Plant - Accum Deprec.	0.00	0.00
108.351 A/D Organization	(16,361.01)	(9,687.55)
108.352 A/D Franchises	(10,493.46)	(5,434.79)
108.354 A/D Structures & Improvements	(8,963.51)	(3,741.96)
108.355 A/D Power Generation Equipment	(850.64)	(163.82)
108.360 A/D Collection Sewers - Force	(30,695.11)	(18,589.05)
108.362 A/D Special Collection Structur	(45.10)	(27.06)
108.371 A/D Pumping Equipment	(90.15)	(54.09)
108.380 A/D Treatment & Disposal Equip	(918.02)	(354.32)
108.381 A/D Plant Swere	(80.17)	(51.16)
108.389 A/D Other Plant / Misc. Equip	(359.35)	(35.70)
108.390 A/D Office Furniture	(1,059.30)	(635.58)
108.391 A/D Transportation Equipment	(16,914.73)	(4,346.20)
108.393 A/D Tools, Shop & Garage Equip	(1,079.67)	(745.43)
108.394 A/D Laboratory Equipment	(1,761.07)	(1,125.42)
108.395 A/D Power Operated Equipment	(136.95)	(66.08)
Total 108.1 Utility Plant - Accum Deprec.	\$ (89,808.24)	\$ (45,058.21)
Total Fixed Assets	\$ 3,929,648.53	\$ 1,047,483.07
Other Assets		
186.1 Deferred Rate Case Costs	380.39	0.00
Total Other Assets	\$ 380.39	\$ -
TOTAL ASSETS	\$ 1,013,079.74	\$ 386,662.75
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
231 Accounts Payable	(11.90)	11,698.80
Total Accounts Payable	\$ (11.90)	\$ 11,698.80
Other Current Liabilities		
235 Customer Deposits	29,175.00	30,725.00
237 Accrued Interest Expense	732.74	0.00
240 Income Tax Payable	1,068.00	0.00
241 Misc Current & Accr Liabilities	0.00	0.00
241.1 Accrued Accounts Payable	232,023.55	13,071.53
241.2 Accrued Payroll	3,879.75	3,378.03
241.35 401k W/H	0.00	41.60
241.6 N.C. Regulatory Fee Payable	205.53	228.98
241.9 Unclaimed Deposit Refunds	69.87	69.87
Total 241 Misc Current & Accr Liabilities	\$ 236,178.70	\$ 16,790.01
Total Other Current Liabilities	\$ 267,154.44	\$ 47,515.01
Total Current Liabilities	\$ 267,142.54	\$ 59,213.81
Long-Term Liabilities		
224 Loan Obligations	0.00	0.00
224.2 MapleMark Bank Loan	342,491.26	0.00
Total 224 Loan Obligations	\$ 342,491.26	\$ -
225 Loan Fees	(51,206.61)	0.00
271 CIAC	54,000.00	9,000.00

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Comparative Balance Sheet

	<u>Total</u>	
271.1 Tap Fees	128,897.71	70,200.00
272 Accum. Amortization - CIAC	(1,026.00)	(128.25)
Total Long-Term Liabilities	\$ 473,156.36	\$ 79,071.75
Total Liabilities	\$ 740,298.90	\$ 138,285.56
Equity		
201 Common Stock - Issued	164,341.93	164,341.93
32000 Members Equity	84,035.26	20,666.48
Net Income	24,403.65	63,368.78
Total Equity	\$ 272,780.84	\$ 248,377.19
TOTAL LIABILITIES AND EQUITY	\$ 1,013,079.74	\$ 386,662.75

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Comparative Income Statement

	Total	
	Jan - Dec 2019	Jan - Dec 2018 (PP)
Income		
521 Flat Rate Revenues	0.00	0.00
521.1 Residential - flat rate	587,830.48	579,583.61
Total 521 Flat Rate Revenues	\$ 587,830.48	\$ 579,583.61
522 Measured Revenues	0.00	0.00
522.2 Commercial - measured	17,190.55	18,850.62
Total 522 Measured Revenues	\$ 17,190.55	\$ 18,850.62
536 Other Sewer Revenues	24,490.30	32,126.42
Total Income	\$ 629,511.33	\$ 630,560.65
Gross Profit	\$ 629,511.33	\$ 630,560.65
Expenses		
403 Depreciation Expense	44,750.03	28,403.57
407 Amortization Exp - CIAC	(897.75)	(128.25)
408 Taxes Other Than Income	0.00	0.00
408.111 Property tax expense	0.00	1,993.68
408.112 Regulatory Return Expense	849.82	882.77
Total 408 Taxes Other Than Income	\$ 849.82	\$ 2,876.45
701.8 Salaries & Wages - WW	85,753.53	82,795.22
702.8 Payroll Taxes - WW	6,811.09	6,416.04
704.8 Employee Benefits - WW	23,338.62	23,859.94
711.5 Sludge Removal Expense	44,640.00	39,100.00
715 Purchase Power	54,061.96	56,506.63
716 Fuel for Power Production	0.00	876.54
718 Chemicals	7,976.67	7,862.72
720 Materials & Supplies	0.00	0.00
720.1 Repairs and Maintenance	12,673.29	31,167.85
720.6 Tools	3,084.73	4,611.62
Total 720 Materials & Supplies	\$ 15,758.02	\$ 35,779.47
731 Contractual Svcs - Engineering	0.00	0.00
731.8 Engineering services Gen&Admin	0.00	800.00
Total 731 Contractual Svcs - Engineering	\$ -	\$ 800.00
733.8 Legal Fees	8,729.36	309.00
734.8 Corporate Management Fees	175,628.23	156,130.66
734.9 Direct Utility Fees	35,313.25	31,179.88
735 Contractual Services - Testing	31,207.58	27,324.97
736 Contractual Services - Other	0.00	0.00
736.52 Consulting Fees	0.00	221.25
736.54 Meter readings	191.18	1,217.93
736.8 General & Admin	6,527.91	3,332.56
Total 736 Contractual Services - Other	\$ 6,719.09	\$ 4,771.74
757 Insurance - General Liability	142.36	197.13
758 Insurance - Workers Comp	176.30	79.80
759 Insurance - Other	9,108.28	6,854.15
770.7 Bad Debt Expense	2,582.77	5,467.75
775 Miscellaneous Expenses	0.00	0.00
775.1 Office Supplies	1,371.30	1,852.28
775.11 M&R Collection	890.00	0.00
775.12 Automobile Expense	10,597.52	12,934.63
775.13 Postage and Delivery	7.25	159.26
775.14 Telephone	1,904.97	5,509.45

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Comparative Income Statement

	<u>Total</u>	
775.15 Printing & Reproduction	3,403.79	1,829.17
775.5 Licenses and Permits	2,427.00	1,773.00
775.51 Utilities	9,959.06	6,351.38
775.53 Lab Charges	0.00	86.00
775.55 Bond Expense	2,025.00	475.00
775.80 Education and Seminars	0.00	295.00
775.81 Bank Charges	16,140.64	16,458.92
775.83 Penalties & Fines	4.98	11.08
775.84 Travel	1,662.93	1,451.87
775.86 Meals and Entertainment	167.50	541.42
775.87 Loan fees	1,163.79	0.00
Total 775 Miscellaneous Expenses	\$ 51,725.73	\$ 49,728.46
Total Expenses	\$ 604,374.94	\$ 567,191.87
Net Operating Income	\$ 25,136.39	\$ 63,368.78
Other Expenses		
427 Interest Expenses	0.00	0.00
427.1 Loans	732.74	0.00
Total 427 Interest Expenses	\$ 732.74	\$ -
Total Other Expenses	\$ 732.74	\$ -
Net Other Income	\$ (732.74)	\$ -
Net Income	\$ 24,403.65	\$ 63,368.78

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Trial Balance

	Debit	Credit
131.3 Frost - Operating	41,072.41	
131.4 Frost - Lockbox	9,992.38	
141 Accts Rec. -Utility Customers	49,535.58	
143 A/R - Reserve		253.99
144 A/R - Deposits	1,875.00	
145.3 Rec. from Associated Companies:Pluris Holdings		3,024,836.34
145.4 Rec. from Associated Companies:Pluris, LLC		1,695.74
162.11 Prepaid expenses:Prepaid Licenses	2,316.00	
162.7 Prepaid expenses:Car Insurance	1,923.13	
162.8 Prepaid expenses:Prepaid Insurance I	1,322.39	
162.9 Prepaid expenses:Bonds	1,800.00	
351.1 Utility Plant in Service:Organization	175,555.90	
352.1 Utility Plant in Service:Franchises	138,744.79	
353.2 Utility Plant in Service:Land & Land - Collection Plant	196,987.85	
353.4 Utility Plant in Service:Land & Land Rights - T&D	43,263.72	
353.7 Utility Plant in Service:Land & Land Rights	9,798.38	
354.2 Utility Plant in Service:Structures & Improvements-Coll	12,531.00	
354.3 Utility Plant in Service:System Pumping Plant	4,807.62	
354.4 Utility Plant in Service:Treatment and Disposal Plant	99,532.14	
354.5 Utility Plant in Service:Reclaimed Water/Treatment	35,523.00	
354.7 Utility Plant in Service:General Plant	93,600.38	
355.2 Utility Plant in Service:Collection Plant	7,440.68	
355.3 Utility Plant in Service:System Plumping Plant	1,402.32	
355.4 Utility Plant in Service:Power Generation Equip-T&D	28,785.56	
360.2 Utility Plant in Service:Collection Sewers - Force	372,964.63	
361.2 Utility Plant in Service:Collection Sewers - Gravity	70,422.56	
362.2 Utility Plant in Service:Special Collecting Structure	633.05	
371.3 Utility Plant in Service:Pumping Equipment	1,265.13	
380.4 Utility Plant in Service:Treatment & Disposal Plant	20,484.72	
381.4 Utility Plant in Service:Plant Sewer	1,017.89	
389.4 Utility Plant in Service:Other Plant / Misc Equipment	20,206.93	
390.7 Utility Plant in Service:Office Furniture	2,118.61	
391.7 Utility Plant in Service:Transportation Equipment	82,223.30	
393.7 Utility Plant in Service:Tools, Shop & Garage Equipment	12,489.00	
394.7 Utility Plant in Service:Laboratory Equipment	3,566.19	
395.7 Utility Plant in Service:Power Operated Equipment	2,486.62	
105.1 Construction Work in Progress:CWIP	2,581,604.80	
108.351 Utility Plant - Accum Deprec.:A/D Organization		16,361.01
108.352 Utility Plant - Accum Deprec.:A/D Franchises		10,493.46
108.354 Utility Plant - Accum Deprec.:A/D Structures & Improvements		8,963.51
108.355 Utility Plant - Accum Deprec.:A/D Power Generation Equipment		850.64
108.360 Utility Plant - Accum Deprec.:A/D Collection Sewers - Force		30,695.11
108.362 Utility Plant - Accum Deprec.:A/D Special Collection Structur		45.10
108.371 Utility Plant - Accum Deprec.:A/D Pumping Equipment		90.15
108.380 Utility Plant - Accum Deprec.:A/D Treatment & Disposal Equip		918.02
108.381 Utility Plant - Accum Deprec.:A/D Plant Swere		80.17
108.389 Utility Plant - Accum Deprec.:A/D Other Plant / Misc. Equip		359.35
108.390 Utility Plant - Accum Deprec.:A/D Office Furniture		1,059.30

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Trial Balance

	<u>Debit</u>	<u>Credit</u>
108.391 Utility Plant - Accum Deprec.:A/D Transportation Equipment		16,914.73
108.393 Utility Plant - Accum Deprec.:A/D Tools, Shop & Garage Equip		1,079.67
108.394 Utility Plant - Accum Deprec.:A/D Laboratory Equipment		1,761.07
108.395 Utility Plant - Accum Deprec.:A/D Power Operated Equipment		136.95
186.1 Deferred Rate Case Costs	380.39	
231 Accounts Payable	11.90	
235 Customer Deposits		29,175.00
237 Accrued Interest Expense		732.74
240 Income Tax Payable		1,068.00
241.1 Misc Current & Accr Liabilities:Accrued Accounts Payable		232,023.55
241.2 Misc Current & Accr Liabilities:Accrued Payroll		3,879.75
241.6 Misc Current & Accr Liabilities:N.C. Regulatory Fee Payable		205.53
241.9 Misc Current & Accr Liabilities:Unclaimed Deposit Refunds		69.87
224.2 Loan Obligations:MapleMark Bank Loan		342,491.26
225 Loan Fees	51,206.61	
271 CIAC		54,000.00
271.1 Tap Fees		128,897.71
272 Accum. Amortization - CIAC	1,026.00	
201 Common Stock - Issued		164,341.93
32000 Members Equity		84,035.26
521.1 Flat Rate Revenues:Residential - flat rate		587,830.48
522.2 Measured Revenues:Commercial - measured		17,190.55
536 Other Sewer Revenues		24,490.30
403 Depreciation Expense	44,750.03	
407 Amortization Exp - CIAC		897.75
408.112 Taxes Other Than Income:Regulatory Return Expense	849.82	
701.8 Salaries & Wages - WW	85,753.53	
702.8 Payroll Taxes - WW	6,811.09	
704.8 Employee Benefits - WW	23,338.62	
711.5 Sludge Removal Expense	44,640.00	
715 Purchase Power	54,061.96	
718 Chemicals	7,976.67	
720.1 Materials & Supplies:Repairs and Maintenance	12,673.29	
720.6 Materials & Supplies:Tools	3,084.73	
733.8 Legal Fees	8,729.36	
734.8 Corporate Management Fees	175,628.23	
734.9 Direct Utility Fees	35,313.25	
735 Contractual Services - Testing	31,207.58	
736.54 Contractual Services - Other:Meter readings	191.18	
736.8 Contractual Services - Other:General & Admin	6,527.91	
757 Insurance - General Liability	142.36	
758 Insurance - Workers Comp	176.30	
759 Insurance - Other	9,108.28	
770.7 Bad Debt Expense	2,582.77	
775.1 Miscellaneous Expenses:Office Supplies	1,371.30	
775.11 Miscellaneous Expenses:M&R Collection	890.00	
775.12 Miscellaneous Expenses:Automobile Expense	10,597.52	
775.13 Miscellaneous Expenses:Postage and Delivery	7.25	

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Trial Balance

	<u>Debit</u>	<u>Credit</u>
775.14 Miscellaneous Expenses:Telephone	1,904.97	
775.15 Miscellaneous Expenses:Printing & Reproduction	3,403.79	
775.5 Miscellaneous Expenses:Licenses and Permits	2,427.00	
775.51 Miscellaneous Expenses:Utilities	9,959.06	
775.55 Miscellaneous Expenses:Bond Expense	2,025.00	
775.81 Miscellaneous Expenses:Bank Charges	16,140.64	
775.83 Miscellaneous Expenses:Penalties & Fines	4.98	
775.84 Miscellaneous Expenses:Travel	1,662.93	
775.86 Miscellaneous Expenses:Meals and Entertainment	167.50	
775.87 Miscellaneous Expenses:Loan fees	1,163.79	
427.1 Interest Expenses:Loans	732.74	
TOTAL	\$ 4,787,923.99	\$ 4,787,923.99

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Long-term Debt, Preferred Stock and Common Equity Capital

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
3 (a)												
Long Term Debt												
224 · Loan Obligations												
224.2 · MapleMark Bank Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,491
Total 224 · Loan Obligations	-	-	-	-	-	-	-	-	-	-	-	342,491
Preferred Stock - n/a												
Equity												
201 · Common Stock - Issued	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342
211 · Paid-In Capital	-	-	-	-	-	-	-	-	-	-	-	-
32000 Members Equity	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035
Net Income	24,099	53,945	26,428	54,599	81,244	40,250	64,268	90,288	57,984	82,000	109,135	24,404
Total Equity	272,476	302,323	274,805	302,976	329,621	288,627	312,645	338,665	306,361	330,377	357,513	272,781
Total Capital	\$ 272,476	\$ 302,323	\$ 274,805	\$ 302,976	\$ 329,621	\$ 288,627	\$ 312,645	\$ 338,665	\$ 306,361	\$ 330,377	\$ 357,513	\$ 615,272

3(b)

	Balance 12/31/2019	Percent Ratio	Cost of Each Percent	Weighted Cost
224.2 · MapleMark Bank Loan	\$ 342,491	100.00%	4.11%	4.11%
	-	0.00%	0.00%	0.00%
Total long term debt	\$ 342,491	100.00%	-	4.11%

Rate Calculation:

1-month LIBOR + 2.35%
Dec 31, 2019 1-month LIBOR = 1.7625
= 1.7265% + 2.35% = 4.1125%

3 (c)

The company has no short term debt; therefore this requirement is not applicable.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

3(d). Parent Company - Pluris Holdings, LLC
Long-term Debt, Preferred Stock and Common Equity Capital

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
3 (a)												
Short Term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Short Term Debt	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Debt												
2051 - Payable - Brian Pratt	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914
2052 - Note Payable - Brian Pratt	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922
2403 - Loan - Pluris Wedgefield	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-	-	-	-
Total Long Term Debt	10,349,836	10,349,836	10,349,836	10,349,836	10,349,836	10,349,836	7,349,836	7,349,836	7,349,836	7,349,836	7,349,836	7,349,836
Preferred Stock - n/a												
Equity												
2500 Capital Stock-Alabama	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)
2512 Capital Stock - Southgate	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)
2514 Capital Stock - North Topsail	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)
2515 Capital Stock - Wedgefield	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)
2516 Capital Stock - Hampstead	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)
2517 Capital Stock - Webb Creek	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)
2700 Common Stock - Issued	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224
2720 Paid-In Capital	(3,689,730)	(3,689,730)	(3,689,730)	(4,633,967)	(4,633,967)	(4,633,967)	(7,883,135)	(7,890,679)	(7,890,679)	(7,890,679)	(7,890,679)	(7,890,679)
3000 Retained Earnings	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)
Net Income	208,732	(339,597)	(25,691)	(272,215)	(543,002)	(62,647)	(286,653)	(452,341)	(115,296)	(356,415)	(595,223)	(199,444)
Total Equity	(10,261,730)	(10,810,059)	(10,496,153)	(11,686,914)	(11,957,701)	(14,726,514)	(11,958,064)	(12,123,752)	(11,786,707)	(12,027,826)	(12,266,634)	(11,870,855)
Total Capital	\$ 88,106	\$ (460,223)	\$ (146,317)	\$ (1,337,078)	\$ (1,607,865)	\$ (4,376,678)	\$ (4,608,228)	\$ (4,773,916)	\$ (4,436,871)	\$ (4,677,990)	\$ (4,916,798)	\$ (4,521,020)

	Balance	Percent	Cost of Each	Weighted
	12/31/2019	Ratio	Percent	Cost
2051 - Payable - Brian Pratt	\$ 112,914	1.54%	0.00%	0.00%
2052 - Note Payable - Brian Pratt	\$ 7,236,922	98.46%	2.91%	2.87%
2403 - Loan - Pluris Wedgefield	\$ -	0.00%	0.00%	0.00%
Total long term debt	\$ 7,349,836	100.00%	-	2.87%

3 (c)

The company has no short term debt; therefore this requirement is not applicable.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

3(d). Consolidated Company - Pluris Holdings, LLC
Long-term Debt, Preferred Stock and Common Equity Capital

3 (a)

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
Short Term Debt												
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Short Term Debt	-	-	-	-	-	-	-	-	-	-	-	-
Long Term Debt												
224.2 - MapleMark Bank Loan (Webb Creek)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 342,491
224.2 - Iberia Loan (Hampstead)	3,569,203	3,559,021	3,547,504	3,537,233	3,526,508	3,516,162	3,505,352	3,494,926	3,484,460	3,473,534	3,462,998	3,451,996
2600 Iberia Bank Loan (Alabama)	1,427,815	1,421,450	1,414,541	1,408,121	1,401,514	1,395,047	1,388,385	1,381,868	1,375,327	1,368,595	1,362,010	1,355,232
224.1 CoBank Loan (Southgate)	422,634	417,046	417,046	405,818	405,818	400,177	394,519	388,843	383,150	377,439	371,710	365,963
224.1 CoBank Loan (Wedgfield)	1,963,290	1,938,252	1,938,252	1,888,910	1,888,910	1,864,221	1,839,275	1,814,436	1,789,522	1,764,359	1,739,294	1,713,985
224.8 CoBank Loan #2 (Wedgfield)	951,707	946,527	946,527	936,665	936,665	931,762	926,733	921,794	916,838	911,758	906,765	901,650
224.5 CoBank Loan (LLC)	5,592,836	5,560,061	5,560,061	5,497,558	5,497,558	5,466,465	5,434,589	5,403,259	5,371,810	5,339,590	5,307,901	5,275,447
2051 - Payable - Brian Pratt (Holdings)	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914	112,914
2052 - Note Payable - Brian Pratt (Holdings)	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922	7,236,922
2403 - Loan - Pluris Wedgfield (Holdings)	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	-	-	-	-	-	-
Total Long Term Debt	24,277,320	24,192,194	24,173,768	24,024,141	24,006,809	23,923,669	20,838,690	20,754,964	20,670,944	20,585,110	20,500,514	20,756,600
Preferred Stock - n/a												
Equity												
201 Common Stock - Issued (Webb Creek)	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342	164,342
32000 Members Equity (Webb Creek)	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035	84,035
Net Income (Webb Creek)	24,099	53,945	26,428	54,599	81,244	40,250	64,268	90,288	57,984	82,000	109,135	24,404
201 - Common Stock - Issued (Hampstead)	100	100	100	100	100	100	100	100	100	100	100	100
215 - Retained Earnings (Hampstead)	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410	3,185,410
Net Income (Hampstead)	(16,336)	(32,504)	(173,448)	(189,529)	(209,421)	(347,863)	(357,210)	(362,647)	(484,405)	(485,501)	(476,453)	(606,732)
2700 Common Stock Issued (Alabama)	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000	3,352,000
3000 Retained Earnings (Alabama)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)	(79,303)
Net Income (Alabama)	(6,453)	24,868	47,661	41,249	73,011	96,975	88,855	128,768	164,580	157,234	196,398	208,288
201 Common Stock - Issued (Southgate)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
211 Paid-In Capital (Southgate)	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587	2,890,587
215 Retained Earnings (Southgate)	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900	442,900
Net Income (Southgate)	51,711	110,724	(45,525)	6,984	54,097	(133,380)	(87,862)	(41,897)	(196,135)	(28,716)	(113,930)	(261,156)
201 Common Stock - Issued (Wedgfield)	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
211 Paid-In Capital (Wedgfield)	4,153,190	4,153,190	4,153,190	4,153,190	4,153,190	4,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190	1,153,190
215 Retained Earnings (Wedgfield)	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411	3,448,411
Net Income (Wedgfield)	82,035	182,137	(9,017)	79,660	246,505	14,990	74,705	196,214	(20,730)	101,446	29,085	(17,024)
201 Common Stock - Issued (LLC)	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743	3,516,743
211 Paid-In Capital (LLC)	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

3(d). Consolidated Company - Pluris Holdings, LLC
Long-term Debt, Preferred Stock and Common Equity Capital

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
215 Retained Earnings (LLC)	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836	4,697,836
Net Income (LLC)	164,443	351,643	309,980	528,589	740,532	636,636	841,375	1,025,898	970,857	1,177,317	1,365,488	1,181,589
2500 Capital Stock-Alabama (Holdings)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)	(3,352,000)
2512 Capital Stock - Southgate (Holdings)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)	(2,892,587)
2514 Capital Stock - North Topsail (Holdings)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)	(3,516,743)
2515 Capital Stock - Wedgefield (Holdings)	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(4,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)	(1,155,190)
2516 Capital Stock - Hampstead (Holdings)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)	(5,231,647)
2517 Capital Stock - Webb Creek (Holdings)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)	(164,342)
2700 Common Stock - Issued (Holdings)	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224	14,826,224
2720 Paid-In Capital (Holdings)	(3,689,730)	(3,689,730)	(3,689,730)	(4,633,967)	(4,633,967)	(7,883,135)	(7,890,679)	(7,890,679)	(7,890,679)	(7,890,679)	(7,890,679)	(7,890,679)
3000 Retained Earnings (Holdings)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)	(2,294,446)
Net Income (Holdings)	208,732	(339,597)	(25,691)	(272,215)	(543,002)	(62,647)	(286,653)	(452,341)	(115,296)	(356,415)	(595,223)	(199,444)
Total Equity	18,398,021	18,241,005	18,020,177	17,194,889	17,388,519	13,941,345	14,026,319	14,273,123	14,065,695	14,336,205	14,203,340	14,018,764
Total Capital	<u>\$ 42,675,341</u>	<u>\$ 42,433,199</u>	<u>\$ 42,193,944</u>	<u>\$ 41,219,031</u>	<u>\$ 41,395,328</u>	<u>\$ 37,865,014</u>	<u>\$ 34,865,009</u>	<u>\$ 35,028,087</u>	<u>\$ 34,736,639</u>	<u>\$ 34,921,315</u>	<u>\$ 34,703,854</u>	<u>\$ 34,775,364</u>

3(b)

	Balance 12/31/2019	Percent Ratio	Cost of Each Percent	Weighted Cost
224.2 - MapleMark Bank Loan (Webb Creek)	\$ 342,491	1.65%	4.11%	0.07%
224.2 - Iberia Loan (Hampstead)	\$ 3,451,996	16.63%	4.35%	0.72%
2600 Iberia Bank Loan (Alabama)	\$ 1,355,232	6.53%	4.35%	0.28%
224.1 CoBank Loan (Southgate)	\$ 365,963	1.76%	6.28%	0.11%
224.1 CoBank Loan (Wedgefield)	\$ 1,713,985	8.26%	6.28%	0.52%
224.8 CoBank Loan #2 (Wedgefield)	\$ 901,650	4.34%	4.16%	0.18%
224.5 CoBank Loan (LLC)	\$ 5,275,447	25.42%	4.38%	1.11%
2051 - Payable - Brian Pratt (Holdings)	\$ 112,914	0.54%	0.00%	0.00%
2052 - Note Payable - Brian Pratt (Holdings)	\$ 7,236,922	34.87%	2.91%	1.01%
2403 - Loan - Pluris Wedgefield (Holdings)	\$ -	0.00%	0.00%	0.00%
Total long term debt	<u>\$ 20,756,600</u>	<u>100.00%</u>	<u>-</u>	<u>4.00%</u>

3(c)
The company has no short term debt; therefore this requirement is not applicable.

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

General Office Accounts

- (A) The company does not allocate any assets from the parent to any of its subsidiary utilities.
- (B) Operating expenses of the parent, Pluris Holdings are allocated to each subsidiary utility based on 2019 year-end customer count. \$175,628 was allocated to Pluris Webb Creek for management, accounting, tax, and other overhead expenses; \$35,313 was allocated for utility billing and all other administrative services. The calculations of the amounts allocated to each system are attached to this Schedule.

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Requested Monthly Account Balances

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
Fixed Assets												
(a) 101 - Utility Plant in Service												
351.1 Organization	\$ 161,861	\$ 161,861	\$ 161,861	\$ 162,771	\$ 162,771	\$ 170,853	\$ 170,853	\$ 170,853	\$ 175,556	\$ 175,556	\$ 175,556	\$ 175,556
352.1 Franchises	115,743	116,565	123,244	123,554	123,554	129,683	130,261	130,261	135,521	136,694	137,289	138,745
353.2 Land & Land - Collection Plant	196,706	196,706	196,706	196,706	196,706	196,706	196,706	196,706	196,988	196,988	196,988	196,988
353.4 Land & Land Rights - T&D		36,398	41,947	41,947	41,947	41,947	41,947	41,947	43,264	43,264	43,264	43,264
353.7 Land & Land Rights	1,835	1,835	1,835	1,835	1,835	3,998	3,998	9,798	9,798	9,798	9,798	9,798
354.2 Structures & Improvements-Coll	4,953	4,953	9,906	11,219	11,219	12,531	12,531	12,531	12,531	12,531	12,531	12,531
354.3 System Pumping Plant	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,808
354.4 Treatment and Disposal Plant	45,150	46,698	54,787	76,416	76,543	82,469	82,469	82,861	88,786	88,786	88,786	99,532
354.5 Reclaimed Water/Treatment		17,583	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523
354.7 General Plant	65,573	65,573	67,353	67,353	75,071	87,653	90,480	91,738	91,821	91,821	91,821	93,600
355.2 Collection Plant	7,270	7,270	7,412	7,412	7,412	7,441	7,441	7,441	7,441	7,441	7,441	7,441
355.3 System Plumping Plant	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402
355.4 Power Generation Equip-T&D	6,574	6,574	7,503	7,503	16,503	17,871	26,871	26,871	27,856	27,856	27,856	28,786
360.2 Collection Sewers - Force	336,140	336,140	339,508	343,092	343,413	343,851	362,519	362,519	363,614	363,614	364,208	372,965
361.2 Collection Sewers - Gravity	70,021	70,021	70,021	70,423	70,423	70,423	70,423	70,423	70,423	70,423	70,423	70,423
362.2 Special Collecting Structure	633	633	633	633	633	633	633	633	633	633	633	633
371.3 Pumping Equipment	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265
380.4 Treatment & Disposal Plant	19,074	19,074	19,074	19,074	19,074	19,074	19,074	19,074	20,485	20,485	20,485	20,485
381.4 Plant Sewer	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
389.4 Other Plant / Misc Equipment	2,506	2,506	11,629	11,629	15,707	16,836	16,836	20,207	20,207	20,207	20,207	20,207
390.7 Office Furniture	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119
391.7 Transportation Equipment	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	82,223
393.7 Tools, Shop & Garage Equipment	10,966	10,966	10,966	10,966	10,966	10,966	10,966	10,966	10,966	11,464	12,489	12,489
394.7 Laboratory Equipment	2,790	2,790	2,790	2,790	2,790	2,790	2,790	3,566	3,566	3,566	3,566	3,566
395.7 Power Operated Equipment	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487
Total 101 Utility Plant in Service	1,104,300	1,160,651	1,219,205	1,247,353	1,268,596	1,307,754	1,338,828	1,350,425	1,371,485	1,373,155	1,375,369	1,437,852
(b) n/a												
(c) n/a												
(d) n/a												

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Requested Monthly Account Balances

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
(e) 105.1 CWIP	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,462	\$ 601,699	\$ 1,360,112	\$ 1,601,933	\$ 1,972,485	\$ 2,581,605
(f) n/a												
(g) 108 - A/D Utility Plant in Service												
108.351 A/D Organization	(9,688)	(9,688)	(11,287)	(11,287)	(11,287)	(12,977)	(12,977)	(12,977)	(14,693)	(14,693)	(14,693)	(16,361)
108.352 A/D Franchises	(5,435)	(5,435)	(6,622)	(6,622)	(6,622)	(7,874)	(7,874)	(7,874)	(9,180)	(9,180)	(9,180)	(10,493)
108.354 A/D Structures & Improvements	(3,742)	(3,742)	(4,785)	(4,785)	(4,785)	(6,188)	(6,188)	(6,188)	(7,524)	(7,524)	(7,524)	(8,964)
108.355 A/D Power Generation Equipment	(164)	(164)	(260)	(260)	(260)	(429)	(429)	(429)	(669)	(669)	(669)	(851)
108.360 A/D Collection Sewers - Force	(18,589)	(18,589)	(21,495)	(21,495)	(21,495)	(24,435)	(24,435)	(24,435)	(27,569)	(27,569)	(27,569)	(30,695)
108.362 A/D Special Collection Structur	(27)	(27)	(32)	(32)	(32)	(36)	(36)	(36)	(41)	(41)	(41)	(45)
108.371 A/D Pumping Equipment	(54)	(54)	(63)	(63)	(63)	(72)	(72)	(72)	(81)	(81)	(81)	(90)
108.380 A/D Treatment & Disposal Equip	(354)	(354)	(490)	(490)	(490)	(626)	(626)	(626)	(777)	(777)	(777)	(918)
108.381 A/D Plant Swere	(51)	(51)	(58)	(58)	(58)	(66)	(66)	(66)	(73)	(73)	(73)	(80)
108.389 A/D Other Plant / Misc. Equip	(36)	(36)	(86)	(86)	(86)	(174)	(174)	(174)	(278)	(278)	(278)	(359)
108.390 A/D Office Furniture	(636)	(636)	(742)	(742)	(742)	(847)	(847)	(847)	(953)	(953)	(953)	(1,059)
108.391 A/D Transportation Equipment	(4,346)	(4,346)	(6,519)	(6,519)	(6,519)	(8,692)	(8,692)	(8,692)	(10,866)	(10,866)	(10,866)	(16,915)
108.393 A/D Tools, Shop & Garage Equip	(745)	(745)	(824)	(824)	(824)	(902)	(902)	(902)	(980)	(980)	(980)	(1,080)
108.394 A/D Laboratory Equipment	(1,125)	(1,125)	(1,265)	(1,265)	(1,265)	(1,404)	(1,404)	(1,404)	(1,602)	(1,602)	(1,602)	(1,761)
108.395 A/D Power Operated Equipment	(66)	(66)	(84)	(84)	(84)	(102)	(102)	(102)	(119)	(119)	(119)	(137)
Total 108 - A/D Utility Plant in Service	(45,058)	(45,058)	(54,611)	(54,611)	(54,611)	(64,824)	(64,824)	(64,824)	(75,405)	(75,405)	(75,405)	(89,808)
(h) n/a												
(i) n/a												
(j) n/a												
(k) n/a												
(l) n/a												
(m) n/a												
(n) n/a												
(o) n/a												
(p) n/a												
(q) 271 - CIAC	\$ 9,000	\$ 9,000	\$ 16,200	\$ 16,200	\$ 16,200	\$ 28,800	\$ 28,800	\$ 28,800	\$ 45,000	\$ 45,000	\$ 45,000	\$ 54,000
271.1 - Prepaid Tap Fees	70,200	70,200	63,000	163,098	163,098	152,298	152,298	152,298	136,098	136,098	136,098	128,898
(r) 272 - Accum. Amortization - CIAC	(128)	(128)	(218)	(218)	(218)	(398)	(398)	(398)	(705)	(705)	(705)	(1,026)
Total Net CIAC	\$ 79,072	\$ 79,072	\$ 78,982	\$ 179,080	\$ 179,080	\$ 180,700	\$ 180,700	\$ 180,700	\$ 180,392	\$ 180,392	\$ 180,392	\$ 181,872

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Customer Deposits

Description of the method and frequency of computing and recording interest on customer deposits

- Deposit interest is calculated at a daily interest with a rate of 8% per annum. It is annually credited in January to the customer by deducting the interest from the amount of the next bill for service following the accrual date.

Method and frequency of refunding customer deposits

- Deposits are refunded when the account is final billed: or, if the customer has paid his bills for service for the preceding twelve consecutive bills without having had service discontinued for nonpayment of bill or had more than two occasions in which a bill was not paid when it became due.

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Development Systems Acquired or Operated Since Last Rate Case

Description of System	Location	Date of Purchase	Cost	Number of billed customers currently being served	Maximum number of customers that can be served by wells in place	Maximum number of customers that can be served by water mains in place	Maximum number of customers that can be served by storage tanks in place	Maximum number of customers that can be served by sewer mains in place*	Maximum number of customers that can be served by sewer treatment plant in place*	State whether owned or managed
Webb Creek Water and Sewer Co.	Hubert	3/26/2019	\$164,341.93	1,258	N/A	N/A	N/A	1,800	1,800	Owned
The Pines MHP	Hubert	11/14/2019	\$0.00	170	N/A	N/A	N/A			
The Pines Eastport I	Hubert			34						
The Pines Eastport III	Hubert			30						
Glenda Reid	Hubert	6/5/2019	0	1	N/A	N/A	N/A			
Present Totals				1,493				1,800	1,800	

*Permit at 0.4 MGD MBR Flow = 400,000 gpd at current membrane cells. 1,800 customers calculated by 400,000 gpd/225 gpd per SFE.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Utility Plant and Reserve Accounts by Month (Format 8)

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
Fixed Assets												
101 Utility Plant in Service												
351.1 Organization	161,861	161,861	161,861	162,771	162,771	170,853	170,853	170,853	175,556	175,556	175,556	175,556
352.1 Franchises	115,743	116,565	123,244	123,554	123,554	129,683	130,261	130,261	135,521	136,694	137,289	138,745
353.2 Land & Land - Collection Plant	196,706	196,706	196,706	196,706	196,706	196,706	196,706	196,706	196,988	196,988	196,988	196,988
353.4 Land & Land Rights - T&D		36,398	41,947	41,947	41,947	41,947	41,947	41,947	43,264	43,264	43,264	43,264
353.7 Land & Land Rights	1,835	1,835	1,835	1,835	1,835	3,998	3,998	9,798	9,798	9,798	9,798	9,798
354.2 Structures & Improvements-Coll	4,953	4,953	9,906	11,219	11,219	12,531	12,531	12,531	12,531	12,531	12,531	12,531
354.3 System Pumping Plant	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,754	4,808
354.4 Treatment and Disposal Plant	45,150	46,698	54,787	76,416	76,543	82,469	82,469	82,861	88,786	88,786	88,786	99,532
354.5 Reclaimed Water/Treatment		17,583	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523	35,523
354.7 General Plant	65,573	65,573	67,353	67,353	75,071	87,653	90,480	91,738	91,821	91,821	91,821	93,600
355.2 Collection Plant	7,270	7,270	7,412	7,412	7,412	7,441	7,441	7,441	7,441	7,441	7,441	7,441
355.3 System Pumping Plant	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402	1,402
355.4 Power Generation Equip-T&D	6,574	6,574	7,503	7,503	16,503	17,871	26,871	26,871	27,856	27,856	27,856	28,786
360.2 Collection Sewers - Force	336,140	336,140	339,508	343,092	343,413	343,851	362,519	362,519	363,614	363,614	364,208	372,965
361.2 Collection Sewers - Gravity	70,021	70,021	70,021	70,423	70,423	70,423	70,423	70,423	70,423	70,423	70,423	70,423
362.2 Special Collecting Structure	633	633	633	633	633	633	633	633	633	633	633	633
371.3 Pumping Equipment	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265	1,265
380.4 Treatment & Disposal Plant	19,074	19,074	19,074	19,074	19,074	19,074	19,074	19,074	20,485	20,485	20,485	20,485
381.4 Plant Sewer	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018
389.4 Other Plant / Misc Equipment	2,506	2,506	11,629	11,629	15,707	16,836	16,836	20,207	20,207	20,207	20,207	20,207
390.7 Office Furniture	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119	2,119
391.7 Transportation Equipment	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	43,462	82,223
393.7 Tools, Shop & Garage Equipment	10,966	10,966	10,966	10,966	10,966	10,966	10,966	10,966	10,966	11,464	12,489	12,489
394.7 Laboratory Equipment	2,790	2,790	2,790	2,790	2,790	2,790	2,790	3,566	3,566	3,566	3,566	3,566
395.7 Power Operated Equipment	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487	2,487
Total 101 Utility Plant in Service	1,104,300	1,160,651	1,219,205	1,247,353	1,268,596	1,307,754	1,338,828	1,350,425	1,371,485	1,373,155	1,375,369	1,437,852

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Utility Plant and Reserve Accounts by Month (Format 8)

	Jan 31, 2019	Feb 28, 2019	Mar 31, 2019	Apr 30, 2019	May 31, 2019	Jun 30, 2019	Jul 31, 2019	Aug 31, 2019	Sep 30, 2019	Oct 31, 2019	Nov 30, 2019	Dec 31, 2019
108.1 Utility Plant - Accum Deprec.												
108.351 A/D Organization	-9,687.55	-9,687.55	-11,287.44	-11,287.44	-11,287.44	-12,977.25	-12,977.25	-12,977.25	-14,692.65	-14,692.65	-14,692.65	-16,361.01
108.352 A/D Franchises	-5,434.79	-5,434.79	-6,621.95	-6,621.95	-6,621.95	-7,873.52	-7,873.52	-7,873.52	-9,180.44	-9,180.44	-9,180.44	-10,493.46
108.354 A/D Structures & Improvements	-3,741.96	-3,741.96	-4,784.91	-4,784.91	-4,784.91	-6,188.41	-6,188.41	-6,188.41	-7,523.69	-7,523.69	-7,523.69	-8,963.51
108.355 A/D Power Generation Equipment	-163.82	-163.82	-259.60	-259.60	-259.60	-429.47	-429.47	-429.47	-669.01	-669.01	-669.01	-850.64
108.360 A/D Collection Sewers - Force	-18,589.05	-18,589.05	-21,494.95	-21,494.95	-21,494.95	-24,434.65	-24,434.65	-24,434.65	-27,568.66	-27,568.66	-27,568.66	-30,695.11
108.362 A/D Special Collection Structur	-27.06	-27.06	-31.57	-31.57	-31.57	-36.08	-36.08	-36.08	-40.59	-40.59	-40.59	-45.10
108.371 A/D Pumping Equipment	-54.09	-54.09	-63.11	-63.11	-63.11	-72.12	-72.12	-72.12	-81.14	-81.14	-81.14	-90.15
108.380 A/D Treatment & Disposal Equip	-354.32	-354.32	-490.22	-490.22	-490.22	-626.12	-626.12	-626.12	-777.10	-777.10	-777.10	-918.02
108.381 A/D Plant Swere	-51.16	-51.16	-58.41	-58.41	-58.41	-65.67	-65.67	-65.67	-72.92	-72.92	-72.92	-80.17
108.389 A/D Other Plant / Misc. Equip	-35.70	-35.70	-86.06	-86.06	-86.06	-173.51	-173.51	-173.51	-278.44	-278.44	-278.44	-359.35
108.390 A/D Office Furniture	-635.58	-635.58	-741.51	-741.51	-741.51	-847.44	-847.44	-847.44	-953.37	-953.37	-953.37	-1,059.30
108.391 A/D Transportation Equipment	-4,346.20	-4,346.20	-6,519.30	-6,519.30	-6,519.30	-8,692.40	-8,692.40	-8,692.40	-10,865.50	-10,865.50	-10,865.50	-16,914.73
108.393 A/D Tools, Shop & Garage Equip	-745.43	-745.43	-823.57	-823.57	-823.57	-901.70	-901.70	-901.70	-979.84	-979.84	-979.84	-1,079.67
108.394 A/D Laboratory Equipment	-1,125.42	-1,125.42	-1,264.94	-1,264.94	-1,264.94	-1,404.46	-1,404.46	-1,404.46	-1,602.16	-1,602.16	-1,602.16	-1,761.07
108.395 A/D Power Operated Equipment	-66.08	-66.08	-83.80	-83.80	-83.80	-101.52	-101.52	-101.52	-119.23	-119.23	-119.23	-136.95
Total 108.1 Utility Plant - Accum Deprec.	-\$ 45,058.21	-\$ 45,058.21	-\$ 54,611.34	-\$ 54,611.34	-\$ 54,611.34	-\$ 64,824.32	-\$ 64,824.32	-\$ 64,824.32	-\$ 75,404.74	-\$ 75,404.74	-\$ 75,404.74	-\$ 89,808.24
Total Fixed Assets	1,059,242	1,115,593	1,164,594	1,192,741	1,213,985	1,242,930	1,274,004	1,285,601	1,296,081	1,297,751	1,299,965	1,348,044

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Acquisition of Utility Plant as an Operating Unit or System

Pluris Webb Creek, LLC is a utility formerly operated under the name of Webb Creek Water & Sewage, Inc. Pluris Holdings, LLC purchased the system through foreclosure in 2018. The purchase entries on the books of Pluris Webb Creek, LLC are as follows:

	Debit	Credit
353.2 Land & Land - Collection Plant	164,341.93	
201 Common Stock - Issued		164,341.93

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Rate Base

	Balance <u>12/31/2019</u>	Proforma <u>Adjustments</u>		Proforma <u>Balance</u>
Utility plant in service	\$ 1,187,802	\$ 5,350,542	(A)	\$ 6,538,344
Land	250,050	(25,398)	(B)	224,652
Accumulated depreciation	(89,808)	(152,490)	(C)	(242,299)
Contributions in Aid of Construction (CIAC)	(54,000)	-		(54,000)
Accumulated amortization of CIAC	1,026	-		1,026
Prepaid tap-on fees	(128,898)	-		(128,898)
Customer deposits	(29,175)	-		(29,175)
ADIT	<u>(164,156)</u>	<u>-</u>		<u>(164,156)</u>
	972,841	5,172,653		6,145,495
Allowance for working capital (1)	<u>69,959</u>	<u>(2,319)</u>	(D)	<u>67,640</u>
Rate Base	<u>\$ 1,042,800</u>	<u>\$ 5,170,334</u>		<u>\$ 6,213,135</u>

(1) Working capital is based on the formula approach of 1/8 O&M expense

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Proforma Adjustments to Rate Base

(A) <u>Utility Plant</u>	
<u>MBR Plant transferred from CWIP</u>	
July 2019 - March 2020 invoices in CWIP	\$ 3,983,181
<u>Remaining MBR Plant to be paid</u>	
Additional plant invoices per construction budget	1,024,819
Additional paving cost for driveway	<u>57,053</u>
Total construction adjustments to Utility plant	\$ 5,065,053
<u>AFUDC</u>	
Estimated AFUDC at time of completion	<u>\$ 82,612</u>
<u>Under-Recovery of Return as Emergency Operator</u>	
Calculation of under-recovery from provisional rates in place as Emergency Operator	<u>\$ 202,877</u>
Total proforma adjustments to Utility plant	<u>\$ 5,350,542</u>
(B) <u>Land</u>	
Removal of non-utility land	<u>\$ (25,398)</u>
(C) <u>Accumulated Depreciation</u>	
Total proforma adjustments to Utility plant	\$ 5,350,542
Depreciation rate (35 yrs)	<u>2.85%</u>
Depreciation on MBR plant	<u>152,490</u>
Total accumulated depreciation adjustments	<u>\$ 152,490</u>

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Proforma Adjustments to Rate Base

(D) <u>Working Capital</u>	
Proforma O&M expense per Statement of operations & Revenue Requirement	\$ 541,119
Factor for formula working capital	<u>0.125</u>
Total proforma working capital	67,640
Test year working capital	<u>(69,959)</u>
Adjustment required	<u>\$ (2,319)</u>

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Proposed Cost of Capital

<u>Pluris Webb Creek, LLC</u>	<u>Balance</u>	<u>Prorata</u>	<u>Prorata</u>	<u>Reconciled</u>
<u>(A) Capital Structure Reconciled to Rate Base</u>	<u>12/31/2019</u>	<u>Percent</u>	<u>Amount</u>	<u>to</u>
				<u>Rate Base</u>
Long term debt per Schedule 3(a)	\$ 342,491	55.67%	\$ 3,100,119	\$ 3,442,610
Equity per Schedule 3(a)	272,781	44.33%	2,468,569	2,741,349
Customer deposits per balance sheet	<u>29,175</u>	<u>-</u>	<u>-</u>	<u>29,175</u>
 Total capital	 <u>\$ 644,447</u>	 <u>100.00%</u>	 <u>\$ 5,568,688</u>	 <u>\$ 6,213,135</u>
 <u>(B) Weighted Cost of Capital</u>				
<u>Capital Structure (Pluris Webb Creek, LLC)</u>	<u>Balance</u>	<u>Percent</u>	<u>Cost of</u>	<u>Weighted</u>
	<u>12/31/2019</u>	<u>Ratio</u>	<u>Each</u>	<u>Cost</u>
			<u>Percent</u>	
Long term debt per Schedule 3(a)	\$ 3,442,610	55.41%	4.11%	2.28%
Equity	2,741,349	44.12%	9.60%	4.24%
Customer deposits	<u>29,175</u>	<u>0.47%</u>	<u>8.00%</u>	<u>0.04%</u>
 Total Capital	 <u>\$ 6,213,135</u>	 <u>100.00%</u>	 <u>-</u>	 <u>6.56%</u>

(C) Return on Equity

The rate of return on equity is based on the current approved returns on equity granted for both Aqua and UI in recent rate cases.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Proforma Statement of Operations

	Balance 12/31/2019	Proforma Adjustments	Proforma Balance	Revenue Increase Adjustments	Requested Revenue Balance
Operating Revenue	\$ 629,511	\$ -	\$ 629,511	\$ 595,703	\$ 1,225,214
Operating Expenses:				<u>94.63%</u>	
Operation & Maintenance (O&M)	559,673	(18,554) (A)	541,119		541,119
Depreciation	44,750	152,490 (B)	197,240		197,240
Amortization of CIAC	(898)	-	(898)		(898)
Taxes Other Than Income	850	-	850	743 (D)	1,593
Income taxes	-	-	-	78,578 (C)	78,578
	<u>604,375</u>	<u>133,936</u>	<u>738,311</u>	<u>79,321</u>	<u>817,632</u>
Operating Income (Loss)	<u>\$ 25,136</u>	<u>\$ (133,936)</u>	<u>\$ (108,800)</u>	<u>\$ 516,382</u>	<u>\$ 407,582</u>
Rate Base	<u>\$ 1,042,800</u>		<u>\$ 6,213,135</u>		<u>\$ 6,213,135</u>
Rate of return	<u>2.41%</u>		<u>-1.75%</u>		<u>6.56%</u>

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Adjustments to Proforma Statement of Operations

(A) O&M Expense

Adjustments to expenses

(1) Legal - Remove invoices for WCWS acquisition	\$ (7,747)
(2) Travel - Remove M Gallarda travel	(1,131)
(3) Salaries/Payroll Taxes/Benefits - Allocation of Regional Manager	22,499
(4) Corporate Management Expense - Reduction of expenses / Recalculation using actual customer count	(46,896)
(5) Direct Utility Expense - Recalculation using actual customer count	<u>1,221</u>

Total decrease in operating expenses (32,054)

Rate case expense

Estimated expense for this proceeding:

(1) Legal - Dan Higgins - 125 hours @ \$300 / hour	\$ 37,500
(2) Accounting - Dan Winters - 200 hours @ \$125 / hour	25,000
(3) Notices, Printing envelopes, Postage, Travel and Miscellaneous	<u>5,000</u>

Total estimated rate case expense \$ 67,500

Annual amortization over 5 years 13,500

Total adjustments to O&M expense \$ (18,554)

(B) Depreciation expense

Proforma depreciation expense on MBR Plant (\$5,350,542 x 2.85%) \$ 152,490

Total accumulated depreciation adjustments \$ 152,490

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Adjustments to Proforma Statement of Operations

(C) <u>Provision for Income Taxes</u>	
Requested utility Rate Base per Schedule 10(1)	\$ 6,213,135
Weighted cost of equity per Schedule 10(3)	<u>4.24%</u>
Net income after income taxes	263,437
Divide by factor to gross up to pre-tax net income (1)	<u>0.77025</u>
Net income before income taxes	<u>342,015</u>
Provision for income taxes	78,578
Test year income taxes	<u>-</u>
Adjustment required	<u>\$ 78,578</u>
<p>(1) $1 - (\text{State income tax rate of } 2.50\% - (2.50 \times 21\%) + 21\%) =$ $1 - (2.50\% - 0.525\% + 21\%) = 1 - 22.975\% = 77.025\%$</p>	
(D) <u>Taxes Other than Income Taxes</u>	
Total revenue required	\$ 1,225,214
Public Utility Regulatory Fee tax rate (0.13%)	<u>0.0013</u>
Total on requested revenue	1,593
Test year fees	<u>(850)</u>
Adjustment required	<u>\$ 743</u>
Increase in revenue required to realize a 6.56% rate of return	<u>\$ 595,703</u>

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

**Workpapers for Rate Adjustments to Revenue, Expense, Investment
and Reserve Accounts**

Present and Proposed Rates

	Monthly	
	<u>Present Rates</u>	<u>Proposed Rates</u>
<u>Monthly Residential Flat Rates</u>		
All residential customers	\$ 37.69	\$ 73.38
<u>Monthly Commercial Metered Rates</u>		
Base charge, zero usage (minimum charge)		
	Meter Size	
	< 1"	\$ 28.34 \$ 10.00
	1"	\$ 28.34 \$ 25.00
	1.5"	\$ 28.34 \$ 50.00
	2"	\$ 28.34 \$ 80.00
	4"	\$ 28.34 \$ 250.00
	6"	\$ 28.34 \$ 500.00
Usage charge per 1,000 gallons	\$ 9.04	\$ 16.50

Note: The proposed increase in revenues represents an increase of 94.63% as shown on Schedule 10(d). This increase was allocated to Residential and Commercial rates based on customers and usage for the Test Year. Proposed rates reflect a change from a flat commercial base rate to a rate by meter size.

**Pluri Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Comparative Balances in Revenue Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<u>521.1 - Residential - flat rate</u>													
Test Year	48,778	48,451	48,604	48,642	48,836	48,678	49,209	49,394	49,118	49,333	49,570	49,218	587,830
Prior Year	<u>47,790</u>	<u>46,904</u>	<u>48,596</u>	<u>48,165</u>	<u>48,239</u>	<u>48,255</u>	<u>48,584</u>	<u>49,059</u>	<u>48,346</u>	<u>48,890</u>	<u>48,464</u>	<u>48,292</u>	<u>579,584</u>
Variance	989	1,547	8	477	597	423	626	335	771	443	1,106	926	8,247
<u>522.2 - Commercial - measured</u>													
Test Year	149	3,279	570	1,019	772	1,626	2,048	1,508	397	2,625	1,507	1,688	17,191
Prior Year	<u>456</u>	<u>1,895</u>	<u>1,178</u>	<u>722</u>	<u>1,568</u>	<u>1,907</u>	<u>987</u>	<u>4,064</u>	<u>1,098</u>	<u>2,100</u>	<u>274</u>	<u>2,602</u>	<u>18,851</u>
Variance	(307)	1,384	(608)	298	(796)	(281)	1,061	(2,556)	(701)	525	1,233	(914)	(1,660)
<u>536 - Other Sewer Revenues</u>													
Test Year	2,307	4,507	2,057	2,637	1,517	2,093	2,828	1,303	1,084	632	1,531	1,994	24,490
Prior Year	<u>2,284</u>	<u>1,626</u>	<u>1,136</u>	<u>1,925</u>	<u>4,385</u>	<u>2,384</u>	<u>3,177</u>	<u>2,201</u>	<u>73</u>	<u>3,794</u>	<u>4,876</u>	<u>4,266</u>	<u>32,126</u>
Variance	23	2,881	921	712	(2,867)	(291)	(349)	(898)	1,011	(3,162)	(3,345)	(2,272)	(7,636)

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	<u>Total</u>
403 - Depreciation Expense													
Test Year	\$ -	\$ -	\$ 9,553	\$ -	\$ -	\$ 10,213	\$ -	\$ -	\$ 10,580	\$ -	\$ -	\$ 14,404	\$ 44,750
Prior Year	-	-	<u>5,620</u>	-	-	<u>5,748</u>	-	-	<u>9,113</u>	-	-	<u>7,922</u>	<u>28,404</u>
Variance	-	-	3,933	-	-	4,465	-	-	1,468	-	-	6,481	16,346
407 - Amortization Exp - CIAC													
Test Year	-	-	(90)	-	-	(180)	-	-	(308)	-	-	(321)	(898)
Prior Year	-	-	-	-	-	-	-	-	-	-	-	(128)	(128)
Variance	-	-	(90)	-	-	(180)	-	-	(308)	-	-	(192)	(770)
408.111 - Property tax expense													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	-	-	-	1,994	1,994
Variance	-	-	-	-	-	-	-	-	-	-	-	(1,994)	(1,994)
408.112 - Regulatory Return Expense													
Test Year	-	-	222	-	-	218	-	-	204	-	-	206	850
Prior Year	-	-	<u>213</u>	<u>(0)</u>	-	<u>221</u>	-	-	<u>221</u>	-	-	<u>229</u>	<u>883</u>
Variance	-	-	10	0	-	(2)	-	-	(17)	-	-	(23)	(33)
409 - Income Taxes													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-
701.8 Salaries & Wages - WW													
Test Year	4,106	6,139	7,000	6,429	9,886	7,426	6,590	6,732	7,205	10,110	6,588	7,543	85,754
Prior Year	<u>5,816</u>	<u>6,276</u>	<u>3,714</u>	<u>6,308</u>	<u>6,167</u>	<u>9,295</u>	<u>7,163</u>	<u>8,029</u>	<u>6,948</u>	<u>6,200</u>	<u>9,285</u>	<u>7,596</u>	<u>82,795</u>
Variance	(1,709)	(137)	3,286	120	3,719	(1,869)	(573)	(1,296)	257	3,910	(2,697)	(52)	2,958
702.8 Payroll Taxes - WW													
Test Year	394	517	567	515	814	608	513	517	550	744	475	598	6,811
Prior Year	<u>526</u>	<u>533</u>	<u>296</u>	<u>513</u>	<u>483</u>	<u>701</u>	<u>512</u>	<u>608</u>	<u>529</u>	<u>455</u>	<u>672</u>	<u>588</u>	<u>6,416</u>
Variance	(132)	(16)	271	1	332	(93)	0	(90)	20	289	(197)	10	395
704.8 Employee Benefits - WW													
Test Year	1,989	1,839	2,012	1,783	1,927	1,767	2,014	1,971	1,980	1,782	2,154	2,121	23,339
Prior Year	<u>2,377</u>	<u>2,091</u>	<u>991</u>	<u>2,328</u>	<u>2,136</u>	<u>2,567</u>	<u>2,333</u>	<u>2,182</u>	<u>1,652</u>	<u>1,879</u>	<u>1,461</u>	<u>1,863</u>	<u>23,860</u>
Variance	(388)	(251)	1,021	(545)	(210)	(800)	(319)	(210)	328	(97)	693	257	(521)
711.5 - Sludge Removal Expense													
Test Year	6,650	3,900	2,600	3,510	5,005	695	2,820	3,475	2,085	2,085	3,475	8,340	44,640
Prior Year	<u>5,850</u>	<u>1,950</u>	<u>5,300</u>	<u>4,550</u>	<u>2,600</u>	<u>6,500</u>	<u>1,950</u>	<u>3,900</u>	-	<u>1,300</u>	<u>1,950</u>	<u>3,250</u>	<u>39,100</u>

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	<u>Total</u>
Variance	800	1,950	(2,700)	(1,040)	2,405	(5,805)	870	(425)	2,085	785	1,525	5,090	5,540
715 Purchase Power													
Test Year	4,683	5,089	5,058	3,352	809	7,570	4,334	4,632	4,829	-	4,653	9,053	54,062
Prior Year	<u>-</u>	<u>4,416</u>	<u>4,542</u>	<u>9,613</u>	<u>4,507</u>	<u>4,617</u>	<u>4,604</u>	<u>5,423</u>	<u>5,312</u>	<u>3,690</u>	<u>4,934</u>	<u>4,848</u>	<u>56,507</u>
Variance	4,683	673	516	(6,261)	(3,698)	2,953	(270)	(791)	(483)	(3,690)	(281)	4,205	(2,445)
716 Fuel for Power Production													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>877</u>
Variance	-	-	-	-	-	-	-	-	(877)	-	-	-	(877)
718 - Chemicals													
Test Year	358	-	1,489	-	-	1,299	1,545	398	-	-	-	2,888	7,977
Prior Year	<u>-</u>	<u>1,340</u>	<u>1,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,081</u>	<u>201</u>	<u>-</u>	<u>1,593</u>	<u>-</u>	<u>2,587</u>	<u>7,863</u>
Variance	358	(1,340)	428	-	-	1,299	464	197	-	(1,593)	-	301	114
720.1 - Repairs and Maintenance													
Test Year	1,040	1,426	871	1,728	308	327	1,828	1,002	1,830	1,053	655	605	12,673
Prior Year	<u>1,996</u>	<u>1,762</u>	<u>1,312</u>	<u>4,375</u>	<u>1,071</u>	<u>1,820</u>	<u>820</u>	<u>2,751</u>	<u>1,694</u>	<u>8,199</u>	<u>3,760</u>	<u>1,608</u>	<u>31,168</u>
Variance	(956)	(336)	(441)	(2,647)	(763)	(1,493)	1,008	(1,749)	136	(7,147)	(3,104)	(1,003)	(18,495)
720.6 - Tools													
Test Year	355	437	279	604	44	30	264	605	-	104	86	278	3,085
Prior Year	<u>616</u>	<u>169</u>	<u>367</u>	<u>138</u>	<u>467</u>	<u>438</u>	<u>167</u>	<u>147</u>	<u>178</u>	<u>1,507</u>	<u>208</u>	<u>208</u>	<u>4,612</u>
Variance	(261)	267	(89)	466	(423)	(408)	97	458	(178)	(1,404)	(122)	71	(1,527)
731.8 Engineering services Gen&Admin													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>-</u>	<u>-</u>	<u>300</u>	<u>500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800</u>
Variance	-	-	(300)	(500)	-	-	-	-	-	-	-	-	(800)
732.8 - Accounting/Tax Fees													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-
733.8 - Legal Fees													
Test Year	662	-	-	-	-	-	741	-	5,315	630	1,120	263	8,729
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>309</u>
Variance	662	-	-	-	-	(309)	741	-	5,315	630	1,120	263	8,420
734.8 - Corporate Management Fees													
Test Year	-	-	32,337	-	-	46,314	-	-	34,822	-	-	62,155	175,628

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Prior Year	-	-	39,201	-	-	40,586	-	-	33,943	-	-	42,401	156,131
Variance	-	-	(6,864)	-	-	5,728	-	-	879	-	-	19,755	19,498
734.9 Direct Utility Fees													
Test Year	-	-	8,345	-	-	8,745	-	-	6,796	-	-	11,428	35,313
Prior Year	-	-	8,033	-	-	6,817	-	-	8,677	-	-	7,652	31,180
Variance	-	-	311	-	-	1,928	-	-	(1,881)	-	-	3,775	4,133
735 Contractual Services - Testing													
Test Year	1,700	2,725	2,095	2,295	1,700	-	4,208	2,000	-	7,950	3,135	3,400	31,208
Prior Year	285	4,650	3,400	3,195	1,700	1,700	2,845	1,775	-	4,375	1,700	1,700	27,325
Variance	1,415	(1,925)	(1,305)	(900)	-	(1,700)	1,363	225	-	3,575	1,435	1,700	3,883
736.52 - Consulting Fees													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	131	90	-	-	-	-	-	-	-	-	-	-	221
Variance	(131)	(90)	-	-	-	-	-	-	-	-	-	-	(221)
736.54 - Meter readings													
Test Year	-	24	25	37	34	35	36	-	-	-	-	-	191
Prior Year	49	423	60	143	139	147	33	28	72	-	40	83	1,218
Variance	(49)	(399)	(35)	(106)	(105)	(113)	3	(28)	(72)	-	(40)	(83)	(1,027)
736.8 General & Admin													
Test Year	768	662	106	401	134	1,284	1,174	106	395	416	106	974	6,528
Prior Year	-	556	-	401	442	134	(9)	240	106	240	662	561	3,333
Variance	768	106	106	-	(308)	1,151	1,183	(134)	290	177	(556)	414	3,195
742 Rent Equipment													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	-	-	-	-	-	-	-	-	-	-	-	-	-
757 - Insurance - General Liability													
Test Year	-	-	52	-	-	37	-	-	31	(8)	-	31	142
Prior Year	-	-	44	-	-	49	-	-	52	-	-	52	197
Variance	-	-	8	-	-	(12)	-	-	(22)	(8)	-	(22)	(55)
758 Insurance - Workers Comp													
Test Year	-	-	-	-	-	-	-	-	-	176	-	-	176
Prior Year	-	-	-	-	-	-	-	80	-	-	-	-	80
Variance	-	-	-	-	-	-	-	(80)	-	176	-	-	97
759 Insurance - Other													

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Test Year	-	-	1,926	-	-	2,286	-	-	2,448	-	-	2,448	9,108
Prior Year	-	-	<u>677</u>	-	-	<u>1,540</u>	-	-	<u>2,711</u>	-	-	<u>1,926</u>	<u>6,854</u>
Variance	-	-	1,249	-	-	747	-	-	(264)	-	-	521	2,254
770.7 - Bad Debt Expense													
Test Year	-	-	-	-	-	-	-	-	-	-	-	2,583	2,583
Prior Year	-	-	-	-	-	-	-	-	-	-	-	<u>5,468</u>	<u>5,468</u>
Variance	-	-	-	-	-	-	-	-	-	-	-	(2,885)	(2,885)
775.1 - Office Supplies													
Test Year	186	380	-	-	184	-	-	-	120	272	174	56	1,371
Prior Year	-	<u>492</u>	<u>107</u>	<u>207</u>	<u>59</u>	<u>86</u>	<u>87</u>	<u>32</u>	-	<u>32</u>	<u>437</u>	<u>315</u>	<u>1,852</u>
Variance	186	(112)	(107)	(207)	125	(86)	(87)	(32)	120	240	(262)	(259)	(481)
775.11 - M&R Collection													
Test Year	-	-	-	-	-	890	-	-	-	-	-	-	890
Prior Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Variance	-	-	-	-	-	890	-	-	-	-	-	-	890
775.12 - Automobile Expense													
Test Year	838	786	639	527	1,349	973	1,475	842	950	750	505	964	10,598
Prior Year	<u>1,680</u>	<u>518</u>	<u>1,054</u>	<u>887</u>	<u>837</u>	<u>1,025</u>	<u>683</u>	<u>1,699</u>	<u>1,411</u>	<u>688</u>	<u>1,967</u>	<u>485</u>	<u>12,935</u>
Variance	(842)	268	(415)	(361)	511	(52)	793	(857)	(462)	63	(1,462)	478	(2,337)
775.13 - Postage and Delivery													
Test Year	-	7	-	-	-	-	-	-	-	-	-	-	7
Prior Year	<u>153</u>	-	-	-	-	-	-	<u>6</u>	-	-	-	-	<u>159</u>
Variance	(153)	7	-	-	-	-	-	(6)	-	-	-	-	(152)
775.14 - Telephone													
Test Year	150	150	150	217	184	157	170	169	155	153	177	74	1,905
Prior Year	-	<u>273</u>	<u>195</u>	<u>308</u>	-	<u>633</u>	<u>497</u>	<u>2,929</u>	<u>182</u>	<u>171</u>	<u>172</u>	<u>150</u>	<u>5,509</u>
Variance	150	(123)	(45)	(91)	184	(475)	(327)	(2,760)	(27)	(19)	5	(75)	(3,604)
775.15 - Printing & Reproduction													
Test Year	165	164	153	271	179	206	177	176	176	1	182	1,553	3,404
Prior Year	<u>159</u>	<u>159</u>	<u>159</u>	<u>168</u>	-	<u>328</u>	<u>34</u>	<u>322</u>	<u>1</u>	<u>163</u>	<u>335</u>	<u>1</u>	<u>1,829</u>
Variance	6	5	(5)	103	179	(123)	144	(146)	175	(161)	(153)	1,551	1,575
775.5 - Licenses and Permits													
Test Year	360	250	412	-	810	-	-	150	-	295	150	-	2,427
Prior Year	-	<u>750</u>	<u>202</u>	-	-	<u>100</u>	<u>105</u>	<u>100</u>	-	<u>181</u>	<u>285</u>	<u>50</u>	<u>1,773</u>
Variance	360	(500)	210	-	810	(100)	(105)	50	-	114	(135)	(50)	654

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	<u>Total</u>
775.51 - Utilities													
Test Year	1,341	402	1,062	514	213	510	934	727	725	904	631	1,995	9,959
Prior Year	<u>796</u>	<u>(1,004)</u>	<u>609</u>	<u>802</u>	<u>722</u>	<u>586</u>	<u>443</u>	<u>1,293</u>	<u>705</u>	<u>316</u>	<u>892</u>	<u>192</u>	<u>6,351</u>
Variance	545	1,406	454	(288)	(509)	(76)	491	(566)	20	589	(261)	1,803	3,608
775.53 - Lab Charges													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>-</u>	<u>-</u>	<u>86</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>86</u>
Variance	-	-	(86)	-	-	-	-	-	-	-	-	-	(86)
775.55 - Bond Expense													
Test Year	-	-	475	-	-	475	-	-	475	-	-	600	2,025
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>475</u>	<u>475</u>
Variance	-	-	475	-	-	475	-	-	475	-	-	125	1,550
775.80 - Education and Seminars													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>295</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>295</u>
Variance	-	-	-	(295)	-	-	-	-	-	-	-	-	(295)
775.81 - Bank Charges													
Test Year	1,390	1,335	1,411	1,432	902	1,504	1,245	1,553	1,216	1,157	1,207	1,790	16,141
Prior Year	<u>1,217</u>	<u>1,311</u>	<u>1,332</u>	<u>1,395</u>	<u>1,316</u>	<u>1,364</u>	<u>1,386</u>	<u>1,642</u>	<u>1,415</u>	<u>1,268</u>	<u>1,406</u>	<u>1,408</u>	<u>16,459</u>
Variance	173	24	78	37	(414)	140	(141)	(89)	(199)	(111)	(199)	382	(318)
775.83 - Penalties & Fines													
Test Year	-	5	-	-	-	-	-	-	-	-	-	-	5
Prior Year	<u>-</u>	<u>8</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11</u>
Variance	-	(3)	-	-	(3)	-	-	-	-	-	-	-	(6)
775.84 - Travel													
Test Year	-	20	-	512	-	-	-	1,131	-	-	-	-	1,663
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,452</u>	<u>-</u>	<u>-</u>	<u>1,452</u>
Variance	-	20	-	512	-	-	-	1,131	-	(1,452)	-	-	211
775.85 - Donations													
Test Year	-	-	-	-	-	-	-	-	-	-	-	-	-
Prior Year	<u>5,000</u>	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Variance	(5,000)	-	-	5,000	-	-	-	-	-	-	-	-	-
775.86 - Meals and Entertainment													
Test Year	-	133	-	-	-	-	-	-	34	-	-	-	168

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12a

Comparative Balances in Operating Expense Accounts

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Prior Year	<u>179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>362</u>	<u>541</u>
Variance	(179)	133	-	-	-	-	-	-	34	-	-	(362)	(374)
775.87 - Loan Fees													
Test Year	-	-	-	-	-	-	-	-	291	-	-	873	1,164
Prior Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Variance	-	-	-	-	-	-	-	-	291	-	-	873	1,164
Total Operating Expenses													
Test Year	27,136	26,390	78,748	24,128	24,480	93,391	30,068	26,185	82,903	28,574	25,474	136,899	604,375
Prior Year	<u>26,833</u>	<u>26,762</u>	<u>78,872</u>	<u>31,128</u>	<u>22,649</u>	<u>87,310</u>	<u>24,733</u>	<u>33,384</u>	<u>75,799</u>	<u>33,709</u>	<u>30,166</u>	<u>95,847</u>	<u>567,192</u>
Variance	\$ 303	\$ (372)	\$ (124)	\$ (7,000)	\$ 1,831	\$ 6,080	\$ 5,334	\$ (7,199)	\$ 7,104	\$ (5,135)	\$ (4,692)	\$ 41,052	\$ 37,183

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Docket W-1314 Sub 4
Pluris Schedule 12b

Comparative Operating Expense Accounts:
Test Year and Preceding Three Years

	Jan 2019 - Dec 2019	Jan 2018 - Dec 2018	Jan 2017 - Dec 2017	Jan 2016 - Dec 2016
Expenses				
403 Depreciation Expense	\$44,750	\$28,404	\$13,290	\$3,365
407 Amortization Exp - CIAC	(898)	(128)	0	0
408 Taxes Other Than Income	0	0	0	0
408.111 Property tax expense	0	1,994	0	0
408.112 Regulatory Return Expense	850	883	765	247
Total 408 Taxes Other Than Income	850	2,876	765	247
701.8 Salaries & Wages - WW	85,754	82,795	46,275	0
702.8 Payroll Taxes - WW	6,811	6,416	3,587	0
704.8 Employee Benefits - WW	23,339	23,860	15,380	0
711.5 Sludge Removal Expense	44,640	39,100	33,725	16,900
715 Purchase Power	54,062	56,507	55,687	17,878
716 Fuel for Power Production	0	877	0	1,923
718 Chemicals	7,977	7,863	10,593	2,841
720 Materials & Supplies	0	0	2,796	158
720.1 Repairs and Maintenance	12,673	31,168	12,301	10,665
720.6 Tools	3,085	4,612	2,241	2,644
Total 720 Materials & Supplies	15,758	35,779	17,338	13,468
731 Contractual Svcs - Engineering	0	0	0	0
731.8 Engineering services Gen&Admin	0	800	3,535	1,000
Total 731 Contractual Svcs - Engineering	0	800	3,535	1,000
733.8 Legal Fees	8,729	309	443	8,475
734.8 Corporate Management Fees	175,628	156,131	145,593	59,379
734.9 Direct Utility Fees	35,313	31,180	37,063	10,811
735 Contractual Services - Testing	31,208	27,325	33,851	10,741
736 Contractual Services - Other	0	0	0	281
736.51 Utility Operations	0	0	2,782	43,399
736.52 Consulting Fees	0	221	0	2,070
736.54 Meter readings	191	1,218	1,178	4
736.8 General & Admin	6,528	3,333	368	11,310
Total 736 Contractual Services - Other	6,719	4,772	4,328	57,064
757 Insurance - General Liability	142	197	118	0
758 Insurance - Workers Comp	176	80	0	0
759 Insurance - Other	9,108	6,854	1,832	0
770.7 Bad Debt Expense	2,583	5,468	11,368	3,626
775 Miscellaneous Expenses	0	0	0	0
775.1 Office Supplies	1,371	1,852	2,871	3,591
775.11 M&R Collection	890	0	0	0
775.12 Automobile Expense	10,598	12,935	5,820	0
775.13 Postage and Delivery	7	159	508	1,165
775.14 Telephone	1,905	5,509	2,779	0
775.15 Printing & Reproduction	3,404	1,829	1,116	344
775.5 Licenses and Permits	2,427	1,773	2,307	1,890
775.51 Utilities	9,959	6,351	5,598	1,132
775.53 Lab Charges	0	86	0	3,400
775.55 Bond Expense	2,025	475	0	0
775.80 Education and Seminars	0	295	841	74
775.81 Bank Charges	16,141	16,459	15,618	3,565
775.83 Penalties & Fines	5	11	22	111
775.84 Travel	1,663	1,452	2,344	3,701
775.86 Meals and Entertainment	168	541	438	428
775.87 Loan fees	1,164	0	0	0
Total 775 Miscellaneous Expenses	51,726	49,728	40,264	19,402
Total Expenses	604,375	567,192	475,035	227,120

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Tax Data for Test Year

- (1) Pluris Webb Creek, LLC is a disregarded entity for tax purposes and does not book income taxes. The calculation of the requested income tax provision (based proforma net income and the effective Federal and State income tax rates) is shown on Pluris Schedule 10e, Adjustment C.
- (2) A copy of the Federal and State income tax returns for the taxable year ended December 31, 2019, for the parent company, Pluris Holdings, LLC, are attached as Exhibit 27.
- (3) N/A - No gross receipts tax for the test year.

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Analysis of Other Operating Taxes

Line No.	Item (a)	Charged to Expenses (b)	Charged to Constr. (c)	Charged To Other Accounts (d)	Amount Accrued (e)	Amount Paid (f)
1.	North Carolina:					
	(a) State income tax	-	-	-	-	-
	(b) Gross receipts	-	-	-	-	-
	(c) Ad valorem	-	-	-	-	-
	(d) Payroll (Employer's Portion)	6,811 (1)	-	-	47	6,818 (2)
	(e) Other taxes	<u>850 (3)</u>	<u>-</u>	<u>-</u>	<u>206</u>	<u>873 (4)</u>
2.	Total North Carolina (L1(a) through L1(e))	7,661	-	-	253	7,691
3.	Other jurisdictions	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.	Total per books	<u><u>7,661</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>253</u></u>	<u><u>7,691</u></u>

(1) Payroll Tax		(3) Other Taxes	
Jan 2019	\$ 626	Q1 2019 regulatory fee	\$ 222
Feb 2019	517	Q2 2019 regulatory fee	218
Mar 2019	520	Q3 2019 regulatory fee	204
Apr 2019	515	Q4 2019 regulatory fee	<u>206</u>
May 2019	814		\$ 850
Jun 2019	569	(4) Other Taxes - paid	
Jul 2019	513	Q4 2018 regulatory fee	\$ 229
Aug 2019	517	Q1 2019 regulatory fee	222
Sep 2019	505	Q2 2019 regulatory fee	218
Oct 2019	506	Q3 2019 regulatory fee	<u>204</u>
Nov 2019	713		\$ 873
Dec 2019	503		
Accrued payroll tax	47		
Capitalized labor	<u>(54)</u>		
	<u>\$ 6,811</u>		
(2) Payroll Tax - paid			
Jan 2019	\$ 626		
Feb 2019	517		
Mar 2019	520		
Apr 2019	515		
May 2019	814		
Jun 2019	569		
Jul 2019	513		
Aug 2019	517		
Sep 2019	505		
Oct 2019	506		
Nov 2019	713		
Dec 2019	503		
	<u>\$ 6,818</u>		

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Calculation of Deferred Income Taxes

Item (a)	Composite Tax Rates (Present Columns for Various Tax Deferral and Flowback Rates)			Tax
<u>Deferred Items</u>				
<u>Additions</u>				
CIAC	102,800	<i>Federal + State</i>	23.37%	24,024
Deferred Rate Case Expense	380	<i>Federal + State</i>	23.37%	89
Total	103,180			24,113
<u>Deductions</u>				
Fixed Asset - Federal	(264,905)	<i>Federal</i>	21.00%	(55,630)
Fixed Asset - State	(264,905)	<i>State</i>	2.37%	(6,278)
Bad Debt Reserves	(1,408)	<i>Federal + State</i>	23.37%	(329)
Total	(531,219)			(62,237)
Grand Total				(38,124)

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Reconciliation of Beginning and Ending Deferred Income Taxes

	Balance at Beginning of Test Year <u>(a)</u>	Current Deferrals <u>(b)</u>	Flowbacks <u>(c)</u>	Adjustments <u>(d)</u>	Balance at End of Test Year <u>(e)</u>
<u>Federal and State</u>					
CIAC	18,509		24,234		42,743
CIAC Amortization	(30)	(210)			(240)
Fixed Asset	(144,899)	(61,908)			(206,807)
Bad Debt Reserves	388	(329)			59
Deferred Rate Case Expense			89		89
	<u>(126,031)</u>	<u>(62,447)</u>	<u>24,323</u>	<u>0</u>	<u>(164,156)</u>

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Calculation of Investment Tax Credits for the Test Year

There are no investment tax credits for this entity.

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Lobbying Activities

NONE

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Investments in Subsidiaries, Joint Ventures and Nonutility Divisions

NONE

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Schedule of Utility and Non Utility Accounts

<u>Line No.</u>	<u>Account No.</u>	<u>Item Description</u>	<u>Total Amount</u>	<u>Amount Allocated or Assigned to Utility Operations</u>	<u>Basis of Allocation on Assignment</u>
	NONE				

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Analysis of Retained Earnings Account

Retained Earnings:

<u>Period</u> <u>Beginning</u>	<u>Beginning</u> <u>Balance</u>	<u>Net Income</u>	<u>Adjustment</u> <u>to Retained</u> <u>Earnings</u>	<u>Adjusted</u> <u>Retained</u> <u>Earnings</u> <u>Balance</u>	<u>Period</u> <u>Ending</u>
01/01/18	\$ 20,666	\$ 63,369	\$ -	\$ 84,035	12/31/18
01/01/19	\$ 84,035	\$ 24,404	\$ -	\$ 108,439	12/31/19

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Annual Reports to Stockholders and Subsequent Quarterly Reports

NONE

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Additional Information Not Incorporated in Filed Testimony and Exhibits

None at this time.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Detailed Monthly Income Statement for Each Month After Test Year

	<u>Jan 2020</u>	<u>Feb 2020</u>
Income		
521 Flat Rate Revenues	0.00	0.00
521.1 Residential - flat rate	49,816.13	49,960.49
Total 521 Flat Rate Revenues	\$ 49,816.13	\$ 49,960.49
522 Measured Revenues	0.00	0.00
522.2 Commercial - measured	(441.44)	2,787.39
Total 522 Measured Revenues	\$ (441.44)	\$ 2,787.39
536 Other Sewer Revenues	815.69	1,730.97
Total Income	\$ 50,190.38	\$ 54,478.85
Gross Profit	\$ 50,190.38	\$ 54,478.85
Expenses		
701.8 Salaries & Wages - WW	4,951.45	7,048.45
702.8 Payroll Taxes - WW	486.02	612.06
704.8 Employee Benefits - WW	1,510.74	1,913.68
711.5 Sludge Removal Expense	0.00	2,800.00
715 Purchase Power	4,826.26	5,069.93
718 Chemicals	0.00	1,441.76
720 Materials & Supplies	0.00	0.00
720.1 Repairs and Maintenance	0.00	757.62
720.6 Tools	102.88	281.36
Total 720 Materials & Supplies	\$ 102.88	\$ 1,038.98
733.8 Legal Fees	0.00	0.00
735 Contractual Services - Testing	425.00	1,700.00
736 Contractual Services - Other	0.00	0.00
736.8 General & Admin	105.93	211.08
Total 736 Contractual Services - Other	\$ 105.93	\$ 211.08
775 Miscellaneous Expenses	0.00	0.00
775.1 Office Supplies	0.00	202.00
775.12 Automobile Expense	411.77	543.29
775.14 Telephone	210.47	159.82
775.15 Printing & Reproduction	0.00	178.96
775.5 Licenses and Permits	290.85	0.00
775.51 Utilities	680.85	805.41
775.53 Lab Charges	0.00	136.00
775.81 Bank Charges	640.61	1,199.57
775.86 Meals and Entertainment	674.14	49.53
Total 775 Miscellaneous Expenses	\$ 2,908.69	\$ 3,274.58
Total Expenses	\$ 15,316.97	\$ 25,110.52
Net Operating Income	\$ 34,873.41	\$ 29,368.33
Other Expenses		
427 Interest Expenses	0.00	0.00
427.1 Loans	2,380.44	3,116.33
Total 427 Interest Expenses	\$ 2,380.44	\$ 3,116.33
Total Other Expenses	\$ 2,380.44	\$ 3,116.33
Net Other Income	\$ (2,380.44)	\$ (3,116.33)
Net Income	\$ 32,492.97	\$ 26,252.00

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Developer Contracts

Copies of any contracts with developers NOT ALREADY on file with the Commission regarding water or sewer service for new subdivisions or expansions of existing systems.

Developer contracts have been filed with the NCUC

**Pluris Webb Creek, LLC
 Application for Rate Increase
 Test Year Ended December 31, 2019**

Customer Connections - Accounts

Year	Number of Customers
2016	1,123
2017	1,328
2018	1,333
2019	1,358

NOTE: The number of customer connections (accounts) above include single family residences and commercial businesses.

Period	Prepaid Tap Fees Collected - Not Connected to System Yet	Connected Taps - Transferred to CIAC	Reuse Fees and Developer Reimbursements	Net Prepaid Tap Fees
2016	\$ 79,200	-	-	\$ 79,200
2017	-	-	-	79,200
2018	-	(9,000)	-	70,200
2019	103,698	(45,000)	-	128,898
Total	\$ 182,898	\$ (54,000)	\$ -	\$ 128,898

* When an active connection is made for which a tap fee has been paid, a transfer is made to CIAC and amortization begins.

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

CIAC Summary (other than tap fees)

Year	Property Contributed Other Than Tap Fees	Connected Taps - Transferred to CIAC	Cummulative Gross CIAC	Amortization	Cummulative Net CIAC
2016	\$ -	\$ -	\$ -	\$ -	\$ -
2017	-	-	-	-	-
2018	-	9,000	9,000	(128)	8,872
2019	\$ -	\$ 45,000	\$ 54,000	\$ (898)	\$ 52,974
Total	\$ -	\$ 54,000		\$ (1,026)	\$ 52,974

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

Reimbursement to Developers

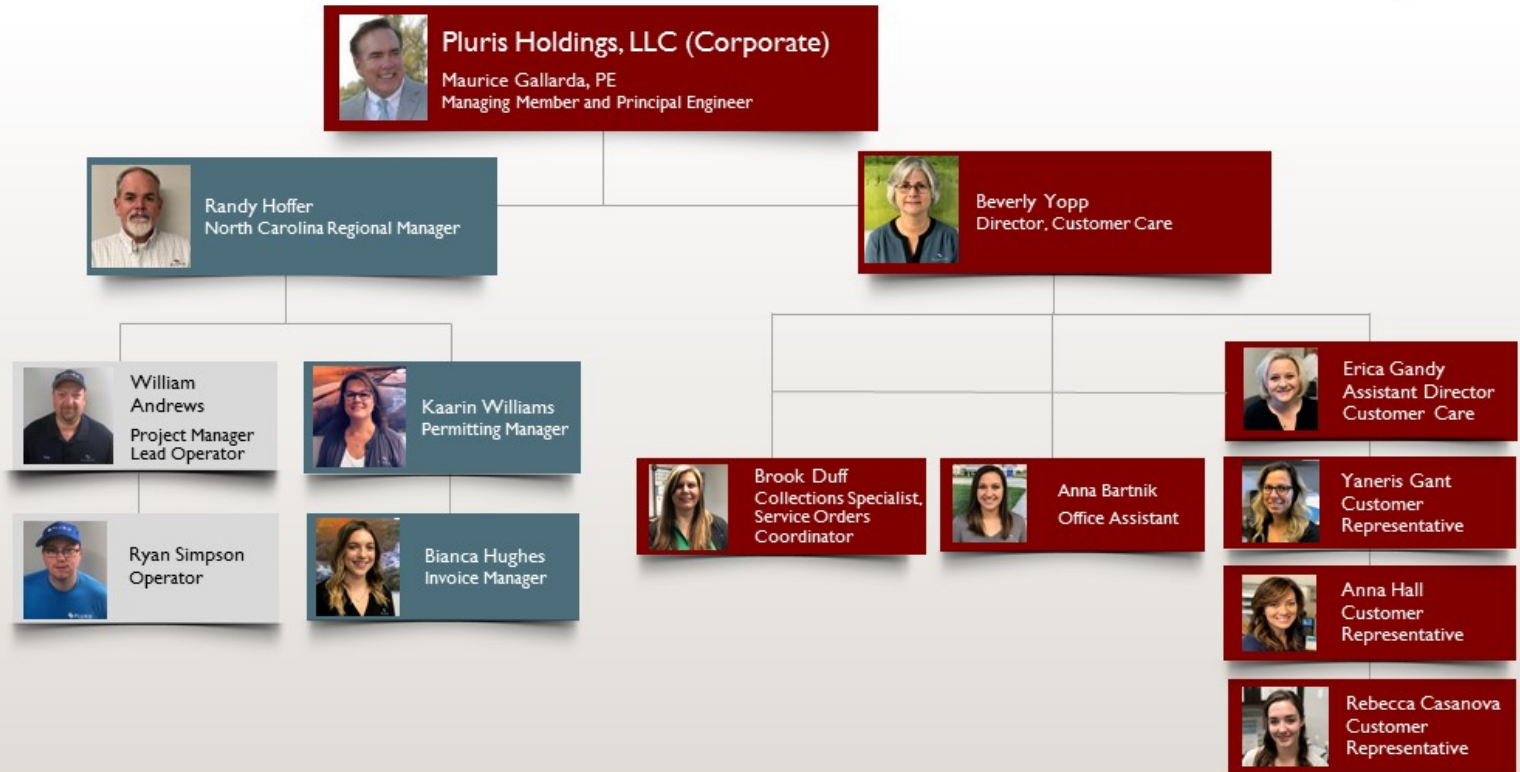
Year	Reimbursement to Developers for Plant
2016	\$ -
2017	-
2018	-
2019	-
	<u>\$ -</u>

Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019

ORGANIZATION CHART

Color Key

- Costs allocated over all Pluris Companies based on Customer Counts
- Costs allocated over all Pluris NC Companies based on Customer Counts
- Costs allocated to Pluris Webb Creek, LLC only



**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

System List

List of the water and/or sewer systems operated by each field operator

Pluris Webb Creek, LLC

**Pluris Webb Creek, LLC
Application for Rate Increase
Test Year Ended December 31, 2019**

Billed Customers and Usage by Month

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
<u>Residential</u>													
- Customers	1,325	1,326	1,329	1,330	1,332	1,336	1,340	1,342	1,345	1,349	1,349	1,350	1,350
- Usage*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
*Residential usage is billed at a flat rate and is not metered. Customers are billed one month in arrears. Customer count includes 170 multi-residential units (mobile home park).													
<u>Commercial</u>													
<u><1" Meter</u>													
- Customers	3	3	3	3	3	3	3	3	3	3	3	3	3
- Usage (gallons)	36,300	161,900	23,900	10,300	11,900	10,000	10,800	16,100	17,600	24,800	9,300	9,400	342,300
<u>1" Meter</u>													
- Customers	3	3	2	2	2	2	2	2	2	2	2	2	2
- Usage (gallons)	-16,500	6,500	22,900	13,500	12,000	17,100	31,000	30,800	1,500	26,800	26,600	25,500	197,700
<u>1 1/2" Meter</u>													
- Customers	1	1	1	1	1	1	1	1	1	1	1	1	1
- Usage (gallons)	18,400	14,400	15,400	16,100	22,600	16,000	52,500	57,800	59,400	103,900	73,700	13,500	463,700
<u>2" Meter</u>													
- Customers	1	2	2	2	2	2	2	2	2	2	2	2	2
- Usage (gallons)	0	7,200	10,600	19,200	8,100	6,900	7,200	5,400	0	7,000	6,400	6,800	84,800
<u>3" Meter</u>													
- Customers	2	2	2	2	2	2	2	2	2	2	2	2	2
- Usage (gallons)	51,100	33,900	48,800	43,500	39,200	66,600	65,800	27,500	8,900	15,800	52,800	92,000	545,900
<u>4" Meter</u>													
- Customers	0	0	0	0	0	0	0	0	0	0	0	0	0
- Usage (gallons)	0	0	0	0	0	0	0	0	0	0	0	0	0