

Pluris Hampstead, LLC
Application for Rate Increase
Test Year Ended September 30, 2019

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

Additional Adjustments to Proforma Statement of Operations

(A) O&M Expense
Adjustments to expenses

Additional collections crew needed for lift stations

Hourly rate	\$	16.95
Annual hours		<u>2,080</u>
Annualized pay	\$	35,256

Proforma addition to Salaries & Wages \$ 35,256

Test Year Payroll Tax	7,257
Test Year Salaries & Wages	<u>89,412</u>
Payroll Tax as % of Salaries & Wages	<u>8.1%</u>

Salaries & Wages	\$	35,256
		x 8.1%

Proforma addition to Payroll Tax 2,861

Test Year Benefits	22,489
Test Year Salaries & Wages	<u>89,412</u>
Benefits as % of Salaries & Wages	<u>25.2%</u>

Salaries & Wages	\$	35,256
		x 25.2%

Proforma addition to Benefits 8,868

Total Proforma Addition for additional Collections Crew \$ 46,985

Depreciation expense

Proforma depreciation expense on additional Truck (\$36,053 x 20%)

Total Proforma Addition for depreciation on Truck \$ 7,211

Total Proforma O&M Additions \$ 54,196

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Additional Proforma Adjustments to Rate Base

(A) Utility Plant
Truck

Addition of truck for collections crew needed for lift stations	\$ 36,053
Total Proforma Addition for additional Truck	\$ 36,053

Accumulated Depreciation

Addition of truck for collections crew needed for lift stations	36,053
Depreciation rate (5 yrs)	20%
Total accumulated depreciation adjustments	\$ 7,211

Total Additional Proforma Adjustments to Rate Base \$ 28,842