Aqua North Carolina, Inc.

Brookwood and LaGrange Water

Docket W-218 Sub 573

Application to Increase Rates and Charges
For a "Class A" Utility

Financial, Rate and Engineering
Minimum Filing Requirements

Test Year Ending December 31, 2021

Aqua North Carolina, Inc.				
Docket W-218 Sub 573				
Brookwood and LaGrange Water				
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DOCKET NO. W-218, Sub 573
FILING FEE RECEIVED ____________

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

APPLICATION FOR RATE INCREASE

INSTRUCTIONS

Notes or explanations placed in the margins of the application are acceptable. If additional space is needed, supplementary sheets may be attached. If any section does not apply, write "not applicable" or cross out the section.

APPLICANT

1. Trade name used for utility business: Aqua North Carolina, Inc.
   Brookwood Water
2. Name of owner (if different from trade name): Aqua North Carolina, Inc.
3. Business mailing address: 202 Mackenan Court
   City and state: Cary, North Carolina   Zip Code: 27511
4. Business street address (if different from mailing address): ____________
5. Business telephone number: (919) 467 - 8712
6. List the counties in which you provide water utility service: Cumberland and Hoke
7. List the counties in which your provide sewer utility service: n/a

PROPOSED AND PRESENT RATES

		Proposes Rates	Present Rates
8. Metered Residential Service:			
	Water:	See Exhibit J	See Exhibit J
	Sewer:	n/a	n/a
9. Flat Rate Residential Service			
	Water:	See Exhibit J	See Exhibit J
	Sewer:	n/a	n/a
10. Nonresidential Service (explain):			
	Water:	See Exhibit J	See Exhibit J
	Sewer:	n/a	n/a
11. Tap-on fees:			
	Water:	See Exhibit O	\$800.00 < 1" meter; 120% of actual cost >1"
	Sewer:	n/a	n/a

OTHER PROPOSED RATES

12. Finance charge for late payment: 1% per month on unpaid balance of all bills still past due 25 days after billing date
    (NCUC Rule R12-9) specifies not more than one percent (1.0%) per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.)
13. Reconnection charge if water service cut off by utility as specified in NCUC Rule R7 20: \$35.00
14. Reconnection charge if water service discontinued at customer's request: \$15.00
15. Reconnection charge if sewer service cut off by utility as specified in NCUC Rule R10-16: N/A
16. Other charges: New Customer Account Fee \$20.00 ; Returned check charge \$25.00, Billing Service Charge \$2.00
17. What date are the proposed rates to become effective: July 30, 2022
18. How long have the present rates been in effect? Effective: October 26, 2020 (Tariff) / January 1, 2022 (WSIC/SSIC)

PROPOSED BILLING

19. Frequency of billing shall be (monthly, quarterly, etc): Monthly
20. Billing shall be for service (in advance or arrears): In arrears
21. Bills past due 15 days after the billing dates:
    (NCUC Rule R12-9 specifies that bills shall not be past due less than fifteen (15) days after billing date).
22. Will regular billing be by written statement? (yes or no): Yes

REVENUES AND EXPENSES
For 12 Months Ended December 31, 2021

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Revenues	Water
1. Residential service (flat rate)	$ See Exhibits D, F, & H
2. Residential service (metered rate)	$ See Exhibits D, F, & H
3. Nonresidential service (flat rate)	$ See Exhibits D, F, & H
4. Nonresidential service (metered rate)	$ See Exhibits D, F, & H
5. Other revenues (describe in remarks below)	$ See Exhibit D
6. Total Revenues (Lines 1 thru 5)	$ -
7. Total salaries	$ See Exhibit D
8. Administrative and office expense (except salaries)	$ See Exhibit D
9. Maintenance and repair expense (except salaries)	$ See Exhibit D
10. Transportation expenses	$ See Exhibit D
11. Electric power for pumping	$ See Exhibit D
12. Chemicals for treatment	$ See Exhibit D
13. Testing fees	$ See Exhibit D
14. Permit fees	$ See Exhibit D
15. Purchased water/sewer treatment	$ See Exhibit D
16. Annual depreciation	$ See Exhibit D
17. Taxes: State income taxes	$ See Exhibits K
Federal income taxes	$ See Exhibits K
Gross receipts (or franchise tax)	$ See Exhibits D, E
Property taxes	$ See Exhibits D
Payroll taxes	$ See Exhibits D, E
Other taxes	$ See Exhibits D, E
23. Other Expenses (describe in remarks below)	$ See Exhibits D
24. Total Expenses (Lines 7 thru 23)	$ -
25. Net Operating Income (Line 6 minus Line 24)	$ See Exhibits D
26. Interest on debt during year	$ See Exhibits M
27. Net Income (Line 25 minus Line 26)	$ See Exhibits D

Remarks

28. See Exhibits D, F, & H
29.
30.
31.
32.

NUMBER Of CUSTOMERS SERVED
(at end of month)

	Month	Water Flat Rate Customers	Metered Customers	Gallons Sold To Metered Customers
33.	Jan-21	See Exhibit F	See Exhibit F	See Exhibit F
34.	Feb-21	See Exhibit F	See Exhibit F	See Exhibit F
35.	Mar-21	See Exhibit F	See Exhibit F	See Exhibit F
36.	Apr-21	See Exhibit F	See Exhibit F	See Exhibit F
37.	May-21	See Exhibit F	See Exhibit F	See Exhibit F
38.	Jun-21	See Exhibit F	See Exhibit F	See Exhibit F
39.	Jul-21	See Exhibit F	See Exhibit F	See Exhibit F
40.	Aug-21	See Exhibit F	See Exhibit F	See Exhibit F
41.	Sep-21	See Exhibit F	See Exhibit F	See Exhibit F
42.	Oct-21	See Exhibit F	See Exhibit F	See Exhibit F
43.	Nov-21	See Exhibit F	See Exhibit F	See Exhibit F
44.	Dec-21	See Exhibit F	See Exhibit F	See Exhibit F

ORIGINAL COST OF UTILITY SYSTEM
For 12 Months Ended December 31, 2021

DOCKET NO. W-218, Sub 573

Note: List the original cost to construct and establish the system, whether or not paid for by the present owner.

Utility Property In Service	Balance at End of Year Water
1. Land and rights of way	$ **See W-1, Item 10**
2. Structures and site improvement	$ **See W-1, Item 10**
3. Wells	$ **See W-1, Item 10**
4. Pumping equipment	$ **See W-1, Item 10**
5. Treatment equipment	$ **See W-1, Item 10**
6. Storage Tanks	$ **See W-1, Item 10**
7. Mains (excluding service connections)	$ **See W-1, Item 10**
8. Service connections	$ **See W-1, Item 10**
9. Meters (including spare meters)	$ **See W-1, Item 10**
10. Office furniture and equipment	$ **See W-1, Item 10**
11. Transportation equipment	$ **See W-1, Item 10**
12. Other utility property in service (describe in remarks below)	$ **See W-1, Item 10**
13. Total utility property in service (Lines 1 thru 12)	$ **See W-1, Item 10**
14. Less: Accumulated depreciation	$ **See W-1, Item 10**
15. Less: Accumulated tap fees and other contributions in aid of construction	$ **See W-1, Item 10**
16. Less: Customer advances	$ **See W-1, Item 10**
17. Net investment in utility property (Line 13 minus 14, 15 & 16)	$ **See W-1, Item 10**

Utility Property Not in Service	Balance at End of Year Water
18. Construction work in progress	$ **n/a**
19. Property held for future use	$ **n/a**
20. Other (describe in remarks below)	$ **n/a**

Remarks
21.
22.
23.
24.

ANNUAL DEPRECIATION

25. If annual depreciation is claimed using a composite rate for the entire system, show composite rate used:
Water: **See Exhibit N and W-1, Item 10**
Sewer:

26. If annual depreciation is claimed using individual rates for each type of equipment, show rates of depreciation used: **See Exhibit N and W-1, Item 10**

Type of Equipment	Annual Depreciation Rate	Method Used (Straight Line, etc.)	Amount of Annual Depreciation
See Exhibit N			

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CONTRIBUTIONS IN AID OF CONSTRUCTION
(Including Tap Fees)

1. Has the utility collected any gross-up on contributions in aid of construction (CIAC), such as contributed plant and tap fees, since the test year of its last rate case? (yes or no) **Yes**

EMPLOYEE SALARIES
(Including Owner)

	Name	Duties	Salaries Paid During Year	Hours Worked During Year
2.	**See W-1, Item 17**		$	
3.			$	
4.			$	

FINANCIAL INFORMATION

	Source of Loans (For Utility Purposes)	Interest Rates	Amount Unpaid End of Year
5.	**See W-1 Item, 3**		$
6.			$
7.			$

OTHER FINANCIAL INFORMATION

8.	Stocks issued	$ **See W-1 Item, 3**
9.	Accumulated (or retained) earnings or losses	$ **See W-1 Item, 3**
10.	Cash on hand	$ **See Exhibit C**
11.	Accounts receivable	$ **See Exhibit C**
12.	Accounts payable	$ **See Exhibit C**
13.	Customers deposits on hand	$ **See Exhibit C**
14.	Materials and supplies	$ **See Exhibit C**
15.	Other investments	$ **See Exhibit C**

FILING INSTRUCTIONS

16. Seven (7) copies of the application and exhibits shall be filed with the North Carolina Utilities Commission, 4325 Mail Service Center, Raleigh, North Carolina 27699-4325. **Twenty-five (25) copies of a Class A or B utility company should be filed.** One of these copies must have original signature. (Applicants must make their copies if desired.) Class A and B utility companies are also required to file a written letter of intent to file a general rate case with the Commission thirty (30) days in advance of filing this application. Furthermore, Class A utility companies should file a NCUC Form W-1 along with this rate application form as required in Rule R1-17(12)(d).

17. Enclose a filing fee as required by G.S. §62-300. A Class A company (annual revenue of $1,000,000 or more) requires a $500 filing fee. A Class B company (annual revenues between $200,000 and $1,000,000) requires a $250 filing fee. A Class C company (annual revenues less than $200,000) requires a filing fee of $100. **MAKE CHECK PAYABLE TO N.C. DEPARTMENT OF COMMERCE/UTILITIES COMMISSION.**

SIGNATURE

18. Application shall be signed and verified by the Applicant.

Shannon V Becker
Signature

June 27, 2022
Date

19. (Typed or Printed Name) Shannon V. Becker
personally appearing before me and being first duly sworn, says that the information contained in this application and in the exhibits attached hereto are true to the best of his/her knowledge and belief

This the 24 day of June, 2022.

Notary Public

Robyn E Lambeth Wake County, NC
Address

My Commission Expires: May 13 2026
Date

ROBYN E. LAMBETH
NOTARY PUBLIC
WAKE COUNTY, NC

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Original Cost Rate Base
Test Year Ending December 31, 2021

Exhibit A

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
							Multi-Year Rate Plan						
		Test Year					Rate Year 1		Rate Year 2		Rate Year 3		
Line No.	Item	Per Books	Pro Forma Adjustments	Adjusted	Proposed Increase	Base Year	Adjustment	Revenue Requirement	Adjustment	Revenue Requirement	Adjustment	Revenue Requirement	Reference*
		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	**Utility Plant in Service**	41,843,934	-	41,843,934	-	41,843,934	-	41,843,934	-	41,843,934	-	41,843,934	Schedule 1, Column (e)
2	Post Test Year Utility Plant in Service Additions	-	-	-	5,686,177	5,686,177	9,007,529	14,693,706	5,457,429	20,151,135	6,065,429	26,216,564	Schedule 2, Column (c)
3	Post Test Year Utility Plant RETIREMENTS	-	-	-	(568,623)	(568,623)	(900,758)	(1,469,381)	(545,748)	(2,015,129)	(606,548)	(2,621,677)	Schedule 2, Column (b)
4	Common Assets Allocation	-	1,559,068	1,559,068	141,934	1,701,002	147,290	1,848,292	150,638	1,998,930	150,638	2,149,567	Schedule 3, Column (d)
5	IT Common Assets Allocation	-	1,339,574	1,339,574	376,282	1,715,856	198,509	1,914,365	222,767	2,137,132	166,701	2,303,834	Schedule 4, Column (d)
6	IT Common Assets Allocation - SIP/SAP		639,278	639,278	399,950	1,039,228	248,019	1,287,247	6,226	1,293,473	1,311	1,294,784	
7													
8	**Accumulated Depreciation and Cost of Removal Reserve**	(7,698,408)	-	(7,698,408)	(1,019,083)	(8,717,491)	(1,019,083)	(9,736,574)	(1,178,898)	(10,915,472)	(1,178,898)	(12,094,370)	Schedule 1, Column (o)
9	Accum Depr Reserve on Post Test Year Additions [1]	-	-	-	(116,923)	(116,923)	(381,068)	(497,991)	(642,597)	(1,140,588)	(853,659)	(1,994,247)	Schedule 2, Column (h)
10	Accum Depr Reserve on Post Test Year RETIREMENTS	-	-	-	568,623	568,623	900,758	1,469,381	545,748	2,015,129	606,548	2,621,677	Schedule 2, Column (i)
11	Accum Depr Reserve on Common Assets	-	(514,314)	(514,314)	(98,611)	(612,925)	(98,611)	(711,536)	(107,974)	(819,510)	(107,974)	(927,484)	Schedule 3, Column (l)
12	Accum Depr Reserve on IT Common Assets	-	(270,665)	(270,665)	(206,930)	(270,665)	(206,930)	(477,595)	(266,201)	(743,796)	(266,201)	(1,009,997)	Schedule 4, Column (k)
13	Accum Depr Reserve on IT Common Assets - SIP/SAP		(5,327)	(5,327)	-	(5,327)	-	(5,327)	-	(5,327)	-	(5,327)	
14	Total Depreciated Utility Plant in Service - Ln 1 thru Ln 13	34,145,526	2,747,614	36,898,467	5,162,796	42,268,193	7,895,655	50,163,848	3,641,390	53,805,238	3,977,347	57,782,585	
15													
16	**Deduct:**												
17	Contributions in Aid of Construction at 12/31/2021	(8,006,550)	-	(8,006,550)	-	(8,006,550)	-	(8,006,550)	-	(8,006,550)	-	(8,006,550)	Schedule 5, Column (d)
18	IT Common CIAC Allocation	(4,269)	-	(4,269)	-	(4,269)	-	(4,269)	-	(4,269)	-	(4,269)	Schedule 6, Column (d)
19	Negative Acquisition Adjustments	(37,148)	-	(37,148)	-	(37,148)	-	(37,148)	-	(37,148)	-	(37,148)	Schedule 7, Column (c)
20	Accumulated Amortization of Positive Acquisition Adjustments	(4,921)	-	(4,921)	(229)	(5,150)	(229)	(5,379)	(229)	(5,608)	(229)	(5,837)	Schedule 8, Column (h)
21	Accumulated Amortization of Acquisition Incentive Adjustments	-	-	-	-	-	-	-	-	-	-	-	Schedule 10, Column (h)
22	PTY-Accum Amort of Positive Acquisition Adjustments	-	-	-	-	-	-	-	-	-	-	-	Schedule 9, Column (h)
23													
24	**Add:**												
25	Accumulated Amortization on Contributions in Aid of Construction	5,814,511	-	5,814,511	154,370	5,968,881	154,370	6,123,251	154,370	6,277,621	154,370	6,431,991	Schedule 5, Column (h)
26	Accumulated Amortization on CIAC IT Common Allocations	1,480	-	1,480	109	1,589	109	1,698	109	1,807	109	1,916	Schedule 6, Column (k)
27	Accumulated Amortization of Negative Acquisition Adjustments	33,516	-	33,516	-	33,516	-	33,516	-	33,516	-	33,516	Schedule 7, Column (h)
28	Positive Acquisition Adjustments	5,722	-	5,722	-	5,722	-	5,722	-	5,722	-	5,722	Schedule 8, Column (c)
29	Acquisition Incentive Adjustments	-	-	-	-	-	-	-	-	-	-	-	Schedule 9, Column (c)
30	PTY-Positive Acquisition Adjustments	-	-	-	-	-	-	-	-	-	-	-	Schedule 10, Column (c)
31	Total Cost Depreciated Utility Plant in Service - Ln 14 thru Ln 30	31,947,867	2,747,614	34,700,808	5,317,046	40,224,784	8,049,905	48,274,689	3,795,640	52,070,329	4,131,597	56,201,926	
32													
33	**Other Additions:**												
34	Materials and Supplies [2]			106,699	3,244	109,943	3,342	113,285	3,444	116,729	3,549	120,277	Schedule 11, Column (k)
35	Cash Working Capital			414,544	174,256	588,800	47,924	636,724	(85,800)	550,924	(85,440)	465,484	Exhibit L
36													
37	**Other Deductions:**												
38	Accumulated Deferred Income Taxes			(2,751,174)	(662,939)	(3,414,113)	(333,782)	(3,747,895)	(227,391)	(3,975,287)	(180,696)	(4,155,983)	Schedule 15, Column (a)
39	Advances for Construction			(52,257)	-	(52,257)	-	(52,257)	-	(52,257)	-	(52,257)	Schedule 16, Column (a)
40	Customer Deposits			(8,596)	-	(8,596)	-	(8,596)	-	(8,596)	-	(8,596)	Schedule 17, Column (a)
41	Unclaimed Refunds			(124,179)	-	(124,179)	-	(124,179)	-	(124,179)	-	(124,179)	Schedule 12, Column (f)
42	**Total Brookwood and LaGrange Water Rate Base - Ln 31 thru Ln 41**	**31,947,867**	**2,747,614**	**32,285,845**	**4,831,607**	**37,324,382**	**7,767,389**	**45,091,771**	**3,485,892**	**48,577,663**	**3,869,009**	**52,446,672**	
43	**Average Rate Base**							**41,208,076**		**46,834,717**		**50,512,168**	

* From W-1, Item 10 Rate Base schedule for Aqua North Carolina Water, unless otherwise noted.

[1] Includes allocated common plant. See Exhibit A-1 for detail.
[2] Adjustments are calculated using the Compound Annual Growth Factor ("CAGR") of 3.04%

Aqua North Carolina, Inc. **Exhibit A-1**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Calculation of Annual Accumulated Reserve and Expense for Post Test Year Additions
Test Year Ending December 31, 2021

Line No.	(a) Description	(b) Base Year	(c) Rate Year 1	(d) Rate Year 2	(e) Rate Year 3
		$	$	$	$
	WATER				
1	**Accum Depr Reserve for the Test Year:**				
2	Plant In Service	(1,178,898)	(1,178,898)	(1,178,898)	(1,178,898)
3	Unrecovered Reserve (Ends 12/2023)	159,815	159,815	-	-
4	Subtotal	(1,019,083)	(1,019,083)	(1,178,898)	(1,178,898)
5					
6	Common Assets (Reserve ends 12/2023)	(107,974)	(107,974)	(107,974)	(107,974)
7	Unrecovered Reserve (Ends 12/2023)	9,363	9,363	-	-
8	Subtotal	(98,611)	(98,611)	(107,974)	(107,974)
9					
10	IT Common Assets (Reserve ends 12/2023)	(266,201)	(266,201)	(266,201)	(266,201)
11	Unrecovered Reserve (Ends 12/2023)	59,271	59,271	-	-
12	Subtotal	(206,930)	(206,930)	(266,201)	(266,201)
13					
14	Plant In Service	(1,553,073)	(1,553,073)	(1,553,073)	(1,553,073)
15	Unrecovered Reserve	228,449	228,449	-	-
16	Grand Total	(1,324,624)	(1,324,624)	(1,553,073)	(1,553,073)
17					
18	**Accum Depr Reserve on Post Test Year Additions**				
19	**Plant in Service**				
20	2022	(73,289)	(146,577)	(146,577)	(146,577)
21	2023		(118,598)	(237,195)	(237,195)
22	2024			(90,682)	(181,363)
23	2025				(78,323)
24	Total	(73,289)	(265,175)	(474,454)	(643,458)
25					
26	**Common - Acct. 341550**				
27	2022	(3,194)	(6,387)	(6,387)	(6,387)
28	2023		(3,315)	(6,629)	(6,629)
29	2024			(3,390)	(6,780)
30	2025				(3,390)
31	Total	(3,194)	(9,702)	(16,406)	(23,186)
32					
33	**Common - Acct. 340100 & 346550**				
34	2022	(28,437)	(56,873)	(56,873)	(56,873)
35	2023		(17,866)	(35,731)	(35,731)
36	2024			(20,049)	(40,097)
37	2025				(15,003)
38	Total	(28,437)	(74,739)	(112,653)	(147,704)
39					
40	**Common - Acct. 340SIP - Service Improvement Project**				
41	2021	-	-	-	-
42	2022	(12,005)	(24,009)	(24,009)	(24,009)
43	2023		(7,445)	(14,889)	(14,889)
44	2024			(187)	(374)
45	2025				(40)
46	Total	(12,005)	(31,454)	(39,085)	(39,312)
47					
48	**Total Accumulated Reserve on Post Test Year Additions**				
49	**2022**	**(116,923)**	**(233,846)**	**(233,846)**	**(233,846)**
50	**2023**	**-**	**(147,222)**	**(294,444)**	**(294,444)**
51	**2024**	**-**	**-**	**(114,307)**	**(228,614)**
52	**2025**	**-**	**-**	**-**	**(96,755)**
53	**Grand Total**	**(116,923)**	**(381,068)**	**(642,597)**	**(853,659)**
54					
55	**Depreciation Expense on Post Test Year Additions**	**116,923**	**264,145**	**261,529**	**211,062**
56	**Unrcovered Reserve**	**-**	**-**	**228,449**	**-**
57	**Total Depreciation Expense on Post Test Year Additions**	**116,923**	**264,145**	**489,978**	**211,062**

Note: Amounts are calculated using a mid-year convention which assumes that the associated assets are placed in service evenly throughout the year.

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Plant Additions, Allocations, and Related Depreciation
Test Year Ending December 31, 2021

EXHIBIT B

Line No.	(a) Item	(b) Amount	(c) Depreciation	(d) Accumulated Depreciation
1	**Please see workpapers supporting Rate Base calculations, which are contained in W-1, Item 10**			
2				
3				

Aqua North Carolina, Inc.
Docket W-218, Sub 573
Brookwood and LaGrange Water
Consolidated Balance Sheet
Test Year Ending December 31, 2021

EXHIBIT C

Line No.	(a) Item	(b) Amount	(c) Item	(d) Amount
1	**Assets**		**Liabilities and Shareholder's Equity**	
2				
3	**Property and Equipment**		**Capital**	
4	Utility Plant	$42,715,771.27	Capital in Excess of Par	$0.00
5	CWIP	$731,543.97	Common Stock	$0.00
6	Accumulated Depreciation	($7,575,187.93)	Retained Earnings Current Year	$1,234,263.18
7	Acquisition Adjustment	($2,831.58)	Retained Earnings Prior Year	$6,683,628.49
8	**Total Property and Equipment**	**35,869,295.73**	Dividends Common	$0.00
9			Subtotal Capital	7,917,891.67
10	**Current Assets**			
11	Accounts Receivable-Trade	$556,800.29	**Short Term Debt**	$0.00
12	Allowance for Bad Debt	($115,971.88)	**Long-Term Debt**	$208,494.14
13	Cash in Bank	$0.00	**Total Capitalization**	**8,126,385.81**
14	Inter-Company	$0.00		
15	Intra-Zone	($24,460,371.09)	**Current Liabilities**	
16	Other Accounts Receivable	$0.00	Accounts Payable-Trade	($226.98)
17	Other Current Assets	$606,747.44	Accrued Interest	$607.72
18	Prepayments	$104,432.91	Accrued Tax-Federal	$1,132,258.90
19	Working Funds	$0.00	Accrued Tax-Other	$2,046.36
20	**Total Current Assets**	**(23,308,362.33)**	Accrued Tax-State	$182,768.98
21			Other Current Liabilities	$458,649.13
22	**Non Current Assets**		**Total Current Liabilities**	**1,776,104.11**
23	Goodwill	$68,837.81		
24	Other Deferred Debits	$12,688.84	**Def Cr & Non Current Liabilities**	
25	Rate Case Expense	$0.00	Cust Advances for Construction	$0.00
26	Regulatory Asset	$248,816.22	Other Non-Current Liabilities	$810,064.80
27	Retirement Work in Progress	($14,136.21)	**Total Def Cr & Non Current Liabilities**	**810,064.80**
28	Net Operating Lease Right-of-Use	-		
29	**Total Non Current Assets**	**316,206.66**	**CIAC**	
30			CIAC	$8,006,550.08
31			CIAC Amortization	($5,841,964.74)
32			**Total CIAC**	**2,164,585.34**
33				
34			**Deferred Taxes**	
35			Long-Term Deferred Federal Tax	$0.00
36			Long-Term Deferred State Tax	$0.00
37			**Total Deferred Taxes**	-
38				
39	**Total Assets**	**12,877,140.06**	**Total Liabilities**	**12,877,140.06**
40				
41	Mismatch (Assets less Liabilities) =	-		

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Profit and Loss Statement, Summary
Test Year Ending December 31, 2021

Exhibit D

Line No.	Acct #	Item	Notes	Test Year: Per Books	Test Year: Pro Forma Adjustments	Test Year: Adjusted	Base Year: Proposed Increase	Base Year: Total After Increase	Multi-Year Rate Plan – Rate Year 1: Pro Forma Adjustments	Rate Year 1: Pro Forma As Adjusted	Rate Year 1: Proposed Increase	Rate Year 1: Total After Increase	Rate Year 2: Pro Forma Adjustments	Rate Year 2: Pro Forma As Adjusted	Rate Year 2: Proposed Increase	Rate Year 2: Total After Increase	Rate Year 3: Pro Forma Adjustments	Rate Year 3: Pro Forma As Adjusted	Rate Year 3: Proposed Increase	Rate Year 3: Total After Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
1	**Revenue**																			
2	Sales																			
3	415	Revenues - Contract		-	-	-	-	-	-	-		-	-	-			-	-		
4	460	Unmetered Water Revenues	Ex. Hw	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	461	Metered Water Revenues	Ex. Hw	6,475,451	4,994	6,480,445	1,769,437	8,249,882	(1,715,179)	6,534,704	2,415,255	8,949,959	34,303	8,984,262	414,558	9,398,820	450,331	9,434,594	438,072	9,872,665
6	465	Irrigation	Ex. Hw	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	471100	WSIC Revenue	Ex. Hw	3,658	54,753	58,411	(58,411)	-	58,900	58,900	(58,900)	-	-	-	-	-	-	-	-	-
8		**Subtotal Sales Revenues**		6,479,109	59,747	6,538,856	1,711,026	8,249,882	(1,656,278)	6,593,604	2,356,355	8,949,959	34,303	8,984,262	414,558	9,398,820	450,331	9,434,594	438,072	9,872,665
9	Other Revenues																			
10	414	Net Gain(Loss) Utility Property	A4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	419	Interest Income	E3	3,897	(3,897)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	420	AFUDC	E3	83,081	(83,081)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	421	Non-Utility Income	A6	293,552	(14,382)	279,170	10,329	289,499	10,711	300,210	-	300,210	11,108	311,318	-	311,318	11,519	322,837	-	322,837
14	463	Abatements	E0	-	(14,125)	(14,125)	(3,898)	(18,022)	-	(18,022)	(1,512)	(19,535)	-	(19,535)	(2,339)	(21,874)	-	(21,874)	(1,371)	(23,245)
15	471	Misc. Service Revenues	E1, E3	(244,429)	349,625	105,196	6,406	111,602	-	111,602	2,486	114,088	-	114,088	3,844	117,932	-	117,932	2,253	120,185
16	474	Other Water Revenues		-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-
17	670	Bad Debt Expense	E, E4	(67,877)	(39,907)	(107,785)	(29,744)	(137,529)	-	(137,529)	(11,541)	(149,069)	-	(149,069)	(17,849)	(166,918)	-	(166,918)	(10,462)	(177,380)
18		**Subtotal Other Revenues**		68,223	194,234	262,456	(16,906)	245,550	10,711	256,261	(10,567)	245,694	11,108	256,802	(16,344)	240,458	11,519	251,977	(9,580)	242,397
19		**Total Operating Revenues**		**6,547,332**	**253,981**	**6,801,312**	**1,694,120**	**8,495,433**	**(1,645,567)**	**6,849,866**	**2,345,787**	**9,195,653**	**45,411**	**9,241,064**	**398,214**	**9,639,278**	**461,850**	**9,686,571**	**428,492**	**10,115,063**
20		Rounding Diff from Ex G Reqmnt																		
21		Percent Diff																		
22	**O&M Expense**																			
23	601	Salaries & Wages - Employees	B1/B2	723,738	55,800	779,537	6,742	786,279	23,587	809,866	-	809,866	24,295	834,161	-	834,161	25,022	859,183	-	859,183
24	603	Salaries & Wages - Officers, Exec.	B1/B2	115,834	-	115,834	1,971	117,805	3,533	121,338	-	121,338	3,639	124,977	-	124,977	3,749	128,726	-	128,726
25	604	Employee Pensions & Benefits	B3-a	262,728	21,708	284,436	4,822	289,258	8,746	298,004	-	298,004	9,003	307,007	-	307,007	9,278	316,285	-	316,285
26	610	Purchased Water	B3-b	281,547	21,973	303,520	9,227	312,747	-	312,747	-	312,747	-	312,747	-	312,747	-	312,747	-	312,747
27	615	Purchased Power	B3-e	273,112	-	273,112	8,302	281,414	8,555	289,969	-	289,969	8,815	298,784	-	298,784	9,083	307,867	-	307,867
28	616	Fuel For Power Production	B3-e	1,308	-	1,308	40	1,348	41	1,389	-	1,389	42	1,431	-	1,431	43	1,474	-	1,474
29	618	Chemicals	B3-f	299,495	-	299,495	9,105	308,600	9,382	317,982	-	317,982	9,667	327,649	-	327,649	9,960	337,609	-	337,609
30	620	Materials & Supplies	B3-g	27,807	-	27,807	844	28,651	870	29,521	-	29,521	898	30,419	-	30,419	926	31,345	-	31,345
31	631	Contractual Services - Engineering	B3-h	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	632	Contractual Services - Accounting	B3-i	31,646	-	31,646	962	32,608	991	33,599	-	33,599	1,022	34,621	-	34,621	1,053	35,674	-	35,674
33	633	Contractual Services - Legal	B3-j	36,815	(7,347)	29,468	8,466	37,934	1,154	39,088	-	39,088	1,188	40,276	-	40,276	1,224	41,500	-	41,500
34	634	Contractual Services - Mgmt. Fees	B3-k	0	-	0	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
35	635	Contractual Services - Testing	B3-l	68,077	-	68,077	2,069	70,146	2,132	72,278	-	72,278	2,197	74,475	-	74,475	2,264	76,739	-	76,739
36	636	Contractual Services - Other	B3-m	785,438	30,678	816,115	24,812	840,927	25,562	866,489	-	866,489	26,343	892,832	-	892,832	27,142	919,974	-	919,974
37	641	Rental Of Building/Real Prop.	B3-n	25,270	-	25,270	769	26,039	792	26,831	-	26,831	814	27,645	-	27,645	840	28,485	-	28,485
38	642	Rental Of Equipment	B3-o	4,567	-	4,567	138	4,705	143	4,848	-	4,848	147	4,995	-	4,995	151	5,146	-	5,146
39	650	Transportation Expenses	B3-p	91,983	32,840	124,823	3,797	128,620	1,335	129,955	-	129,955	1,377	131,332	-	131,332	1,418	132,750	-	132,750
40	656	Insurance - Vehicle	B3-q	10,768	12,101	22,869	695	23,564	716	24,280	-	24,280	739	25,019	-	25,019	760	25,779	-	25,779
41	657	Insurance - General Liability	B3-q	81,833	(2,369)	79,464	2,415	81,879	2,489	84,368	-	84,368	2,565	86,933	-	86,933	2,643	89,576	-	89,576
42	658	Insurance - Workman's Comp.	B3-q	(3,853)	577	(3,275)	(100)	(3,375)	(103)	(3,478)	-	(3,478)	(106)	(3,584)	-	(3,584)	(109)	(3,693)	-	(3,693)
43	659	Insurance - Other	B3-q	34,498	251	34,749	1,056	35,805	1,089	36,894	-	36,894	1,121	38,015	-	38,015	1,155	39,170	-	39,170
44	660	Advertising Expense	B3-r	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	666	Reg. Comm. Exp. - Rate Case Amort.	B6	65,908	18,323	84,231	(0)	84,231	-	84,231	-	84,231	-	84,231	-	84,231	-	84,231	-	84,231
46	667	Reg. Comm. Exp. - Rate Case Other	B6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	675	Miscellaneous Expense	B3-s	155,085	(1,335)	153,750	4,675	158,425	4,812	163,237	-	163,237	4,962	168,199	-	168,199	5,112	173,311	-	173,311
48	676	Contra-OH Allocations	B3-y/Var	(98,234)	(9,438)	(107,672)	(742)	(108,414)	(3,296)	(111,710)	-	(111,710)	(3,395)	(115,105)	-	(115,105)	(3,500)	(118,605)	-	(118,605)
49		**Total O&M Expenses**		**3,275,371**	**173,761**	**3,449,132**	**90,064**	**3,539,196**	**92,530**	**3,631,726**	**-**	**3,631,726**	**95,333**	**3,727,059**	**-**	**3,727,059**	**98,214**	**3,825,273**	**-**	**3,825,273**
50																				
51		Annualization Adjmnt-Pro Forma Customers	E11	-	458	458	-	458	-	458	-	458	-	458	-	458	-	458	-	458
52		Annualization Adjmnt-Consumption	E11	-	(6,318)	(6,318)	(192)	(6,511)	(198)	(6,708)	-	(6,708)	(204)	(6,912)	-	(6,912)	(210)	(7,122)	-	(7,122)
53																				
54		**Total Annualized O&M Expenses**		**3,275,371**	**167,900**	**3,443,272**	**89,872**	**3,533,143**	**92,332**	**3,625,475**	**-**	**3,625,475**	**95,129**	**3,720,604**	**-**	**3,720,604**	**98,004**	**3,818,608**	**-**	**3,818,608**

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Profit and Loss Statement, Summary
Test Year Ending December 31, 2021

Exhibit D

				Test Year			Base Year		Multi-Year Rate Plan: Rate Year 1				Rate Year 2				Rate Year 3			
Line No.	Acct #	Item	Notes	Per Books	Pro Forma Adjustments	Adjusted	Proposed Increase	Total After Increase	Pro Forma Adjustments	Pro Forma As Adjusted	Proposed Increase	Total After Increase	Pro Forma Adjustments	Pro Forma As Adjusted	Proposed Increase	Total After Increase	Pro Forma Adjustments	Pro Forma As Adjusted	Proposed Increase	Total After Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
55																				
56	**Other Expense**																			
57	403	Depreciation - Utility Plant	C1, Ex A1	1,223,480	101,143	1,324,623	116,923	1,441,546	264,145	1,705,691	-	1,705,691	489,978	2,195,669	-	2,195,669	211,062	2,406,731	-	2,406,731
58	404	Benefit Costs-Pension	C1	(3,853)	-	(3,853)	(0)	(3,853)	-	(3,853)	-	(3,853)	-	(3,853)	-	(3,853)	-	(3,853)	-	(3,853)
59	406	Amort - Util Plant Acqstn Adjstmnt	C9	229	0	229	-	229	-	229	-	229	-	229	-	229	-	229	-	229
60	407	Amort - Tank Painting, Other	C9	34,717	-	34,717	(0)	34,717	-	34,717	-	34,717	-	34,717	-	34,717	-	34,717	-	34,717
61	407301	Amort - CIAC	C1	(154,454)	(25)	(154,479)	-	(154,479)	-	(154,479)	-	(154,479)	-	(154,479)	-	(154,479)	-	(154,479)	-	(154,479)
62	408	Taxes other than Income (incl Reg.Asmt)	C2/E5/E7	221,623	5,710	227,333	2,962	230,294	2,827	233,121	-	233,121	3,382	236,503	-	236,503	2,859	239,362	-	239,362
63	409	Income Taxes	Ex. K	(207,215)	474,616	267,401	306,096	573,497	61,826	635,323	-	635,323	(150,691)	484,632	-	484,632	9,466	494,098	-	494,098
64	410	Deferred Income Taxes	E8	275,182	(275,182)	(2,751,174)	(662,939)	(3,414,113)	(333,782)	(3,747,895)		(3,747,895)	(227,391)	(3,975,287)		(3,975,287)	(180,696)	(4,155,983)	-	(4,155,983)
65	426	Misc Nonutil Expense	E10	8,648	(8,648)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	427	Interest (Debt, Cust. Deposits, etc)	E9	639,340	(16,224)	623,116	130,156	753,273	77,868	831,141	-	831,141	112,814	943,955	-	939,036	73,733	1,017,688	-	1,012,769
67	428	Amort - Debt Disc & Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68																				
69		**Total Other Expense**		**2,037,697**	**281,390**	**(432,087)**	**(106,802)**	**(538,889)**	**72,884**	**(466,005)**	**-**	**(466,005)**	**228,092**	**(237,914)**	**-**	**(242,833)**	**116,423**	**(121,490)**	**-**	**(126,409)**
70																				
71		**Total Adjusted Expenses**		**5,313,068**	**449,291**	**3,011,185**	**(16,931)**	**2,994,254**	**165,216**	**3,159,470**	**-**	**3,159,470**	**323,221**	**3,482,691**	**-**	**3,477,772**	**214,427**	**3,697,118**	**-**	**3,692,199**
72																				
73		**Net Operating Income**		**1,234,263**	**(195,310)**	**3,790,128**	**1,711,051**	**5,501,179**	**(1,810,783)**	**3,690,396**	**2,345,787**	**6,036,183**	**(277,809)**	**5,758,373**	**398,214**	**6,161,506**	**247,423**	**5,989,453**	**428,492**	**6,422,864**

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
P&L Adjustment Calculations
Test Year Ending December 31, 2021

Exhibit Ew

Line No.		Description (a)	Account (b)	Test Year Per Books (c)	Test Year As Adjusted (d)	Base Year Amount (e)	Rate Year 1 Amount (f)	Rate Year 2 Amount (g)	Rate Year 3 Amount (h)
1		Service Revenues		$ 6,479,109	$ 6,538,856	$ 8,343,282	$ 9,043,409	$ 10,126,217	$ 10,760,923
2									
3									
4	E0	**Abatements [1]**		E0	E0a	E0b	E0c	E0d	E0e
5		2019 Service Revenue		5,515,490					
6		2019 Abatements		(11,914)					
7		Percentage		-0.21601%					
8						-	-	-	-
9		As Adjusted	463	-	(14,125)	(18,022)	(19,535)	(21,874)	(23,245)
10									
11		Adjustment			(14,125)	(3,898)	(1,512)	(2,339)	(1,371)
12									
13									
14	E1	**Late Payment Fees [1]**		E1	E1a	E1b	E1c	E1d	E1e
15		2019 Service Revenue		5,515,490					
16		2019 Late Payment Fees		19,581					
17		Percentage		0.35502%					
18						-	-	-	-
19		As Adjusted	471050	107	23,214	29,620	32,106	35,950	38,203
20									
21		Adjustment			23,321	6,406	2,486	3,844	2,253
22									
23									
24	E2	**Reversal of Certain Other Revenues**							
25		To zero out account balances for rate making purposes							
26		Other Water/Sewer Rev Accrued Unbilled	474040	-					
27		WSIC/SSIC Revenue reset to 0.00	471100	(3,658)					
28		2019 Refunds (W-218 Sub 497)	471200	329,962					
29		2018 Reserve for 2019 Refunds (W-218 Sub 497)	471300	-					
30				-					
31	E3	**Reversal of Interest Inc & AFUDC**		-					
32		To zero out account balances		-					
33		Allow Funds Used During Const	420000	-					

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
P&L Adjustment Calculations
Test Year Ending December 31, 2021

Exhibit Ew

Line No.		(a) Description	(b) Account	(c) Test Year Per Books	(d) Test Year As Adjusted	(e) Base Year Amount	(f) Rate Year 1 Amount	(g) Rate Year 2 Amount	(h) Rate Year 3 Amount
34		Allow Funds Used During Const	420001	(20,736)					
35		Allow Funds Used During Const	420002	(62,345)					
36		Interest Inc-Other	419010	-					
37		Interest Inc-Banks	419015	(3,897)					
38									
39									
40	**E4**	**Uncollectibles [1]**		E4	E4a	E4b	E4c	E4d	E4e
41		2019 Service Revenue		5,515,490					
42		2019 Uncollectibles		(90,916)					
43		Percentage		-1.64838%					
44						-	-	-	-
45		As Adjusted	670	(67,877)	(107,785)	(137,529)	(149,069)	(166,918)	(177,380)
46									
47		Adjustment			(39,907)	(29,744)	(11,541)	(17,849)	(10,462)
48									
49									
50									
51	**E5**	**Taxes Other Than Income Taxes - PUC Assessment**		E5	E5a	E5b	E5c	E5d	E5e
52		As Adjusted	408101	8,358	8,501	10,846	11,756	13,164	13,989
53		Percent		0.13000%					
54		Adjustment			142	2,346	910	1,408	825
55									
56									
57									
58	**E6**	**Taxes Other Than Income Taxes - Gross Receipts Tax**		E6	E6a	E6b	E6c	E6d	E6e
59		To Adjust Sewer GR Tax booked as Franchise Tax							
60		Per Books GR Tax	408206	-	-	-	-	-	-
61		Gross Receipts Tax rate		0%	0%	0%	0%	0%	0%
62		As Adjusted Gross Receipts tax expense			-	-	-	-	-
63		Adjustment			-	-	-	-	-
64									
65									
66									

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
P&L Adjustment Calculations
Test Year Ending December 31, 2021

Exhibit Ew

Line No.		(a) Description	(b) Account	(c) Test Year Per Books	(d) Test Year As Adjusted	(e) Base Year Amount	(f) Rate Year 1 Amount	(g) Rate Year 2 Amount	(h) Rate Year 3 Amount
67	**E7**	**Taxes Other Than IncomeTaxes - Payroll Taxes Pro Forma**							
68		**Per Book Labor**		816,587	Percentage				
69		Payroll Taxes - FICA	408121/ 676230	56,749	6.9%				
70		Payroll Taxes - FUTA	408122	599	0.1%				
71		Payroll Taxes - SUTA	408123	366	0.0%				
72									
73		**As Adjusted Labor**			895,372	904,084	931,204	959,138	987,909
74		Payroll Taxes - FICA	408121		62,225	62,830	64,715	66,656	68,656
75		Payroll Taxes - FUTA	408122		657	663	683	703	725
76		Payroll Taxes - SUTA	408123		401	405	417	430	443
77									
78		**Pro Forma Adjustments**							
79		Payroll Taxes - FICA	408121		5,475	605	1,885	1,941	1,999
80		Payroll Taxes - FUTA	408122		58	6	20	20	21
81		Payroll Taxes - SUTA	408123		35	4	12	13	13
82		Total			5,568	616	1,917	1,974	2,033
83		*The Labor amounts shown are the costs in 601 & 603, offset by the capitalized portion in GL 676210							
84									
85	**E8**	**Income Taxes - Deferred Income Taxes** (reversal of test year amount)							
86		Federal	410101	266,421					
87		Options	410103	-					
88		State	410111	8,762					
89				275,182					
90									
91	**E9**	**Interest (Debt, Cust. Deposits, etc)**							
92		To Zero Account Balances (Interest is Handled in Return on							
93		Debt Calculations)							
94		Interest Expense - Short - Term Debt	427200	-					
95		Interest Expense - Long - Term Debt	427300	30,996					
96		Interest Expense - LT Pushdown Debt	427310	571,773					
97		Cust Dep Interest	427400	4,919					
98		Interest Expense - Other	427500	20					

Aqua North Carolina, Inc.
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P&L Adjustment Calculations
Test Year Ending December 31, 2021

Exhibit Ew

Line No.		(a) Description	(b) Account	(c) Test Year Per Books	(d) Test Year As Adjusted	(e) Base Year Amount	(f) Rate Year 1 Amount	(g) Rate Year 2 Amount	(h) Rate Year 3 Amount
99		Amort - Debt Disc & Expense	427600	31,633					
100		Subtotal		639,341					
101		Interest from Exhibit M		623,117					
102		Adjustment to Exhibit D		(16,224)					
103									
104	E10	**Miscellanous Nonutility Expense**							
105		To Exclude Non Utility Expenses That Are Not Included in Rates							
106		be considered for Ratemaking purposes							
107		Misc - A&G - Network Support	426060	780					
108		Misc - A&G - Computer Paper	426080	2,050					
109		Misc - A&G - Contrib	426090	-					
110		Misc - A&G - Toner	426110	-					
111		Misc - A&G - Copies	426210	4,224					
112		Misc - A&G - Office Supplies	426219	-					
113		Misc - A&G - Directors	426220	-					
114		Misc - A&G - Dues	426310	-					
115		WT-Misc-A&G-DISAST RECOV	426320	7					
116		Misc - A&G - Promotional Items	426950	10,403					
117		Misc - A&G - Entertain	426900	(8,816)					
118		Total		8,648					

[1] Due to the impact of COVID related measures, these amounts are calculated on 2019 book data in order to provide a "normal" basis for projecting costs in this case.

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P&L Adjustment Calculations
Test Year Ending December 31, 2021

Exhibit E11

			Test Year			Base Year		Rate Year 1		Rate Year 2		Rate Year 3	
No.		Account	As Adjusted	Annualization Customer Growth	Normalized Usage Adjustment	Forecasted	Annualization Customer Growth	Forecasted	Annualization Customer Growth	Forecasted	Annualization Customer Growth	Forecasted	Annualization Customer Growth
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	Factors ---->			1.0005	-0.7200%		0.0000		0.0000		0.0000		0.0000
1	**E11 Annualization Adjustments**												
2	**Plant O&M Expense**												
3	Purchased Water	610100	303,520	152	(2,186)	312,747	-	312,747	-	312,747	-	312,747	-
4	Purchased Power - Source Oper	615100	271,129	136	(1,953)	279,371	-	287,864	-	296,615	-	305,632	-
5	Purchased Power - Treat Oper	615300	-	-	-	-	-	-	-	-	-	-	-
6	Fuel Pwr Prod - Source Oper	616100	374	0	(3)	385	-	397	-	409	-	421	-
7	Fuel Pwr Prod - Treat Oper	616300	-	-	-	-	-	-	-	-	-	-	-
8	Fuel Pwr Prod - T&D Oper	616500	934	0	(7)	963	-	992	-	1,022	-	1,053	-
9	Chem - WtrTrt - Oper - General	618300	-	-	-	-	-	-	-	-	-	-	-
10	Chem - WtrTrt - Oper - Caustic	618320	242,452	121	(1,747)	249,823	-	257,418	-	265,244	-	273,307	-
11	Chem - WtrTrt - Oper - Chlorine	618325	21,526	11	(155)	22,181	-	22,855	-	23,550	-	24,266	-
12	Chem - WtrTrt - Oper - Hypochlori	618340	35,516	18	(256)	36,596	-	37,709	-	38,855	-	40,036	-
13	Chem - WtrTrt - Oper - Polyphosph	618345	-	-	-	-	-	-	-	-	-	-	-
14	Chem - WtrTrt - Oper - Zinc Ortho	618350	-	-	-	-	-	-	-	-	-	-	-
15	Chem - WtrTrt - Oper - Soda Ash	618355	-	-	-	-	-	-	-	-	-	-	-
16	Chem - WtrTrt - Oper - Lime	618365	-	-	-	-	-	-	-	-	-	-	-
17	Chem - WtrTrt - Oper - Potaperm	618385	-	-	-	-	-	-	-	-	-	-	-
18	Chem - WtrTrt - Oper - Misc Chem	618395	-	-	-	-	-	-	-	-	-	-	-
19	Mat&Sup - Source Oper	620100	-	-	-	-	-	-	-	-	-	-	-
20	Mat&Sup - Source Maint	620200	22	0	(0)	23	-	24	-	25	-	26	-
21	Mat&Sup - WtrTrt Oper	620300	611	0	(4)	630	-	649	-	669	-	689	-
22	Mat&Sup - WtrTrt Maint	620400	-	-	-	-	-	-	-	-	-	-	-
23	Mat&Sup - T&D Op - Freight	620506	1,027	1	(7)	1,059	-	1,091	-	1,124	-	1,158	-
24	Mat&Sup - T&D Maint - Gen	620600	-	-	-	-	-	-	-	-	-	-	-
25	Mat&Sup - T&D Maint - Meters	620603	-	-	-	-	-	-	-	-	-	-	-
26	Mat&Sup - T&D Maint - Freight	620606	-	-	-	-	-	-	-	-	-	-	-
27	Mat&Sup - T&D Maint - Safety Suppl	620613	-	-	-	-	-	-	-	-	-	-	-
28	Mat&Sup - T&D Maint - Tool Purch	620614	-	-	-	-	-	-	-	-	-	-	-
29	Trans - T&D Maint	650600	8	0	(0)	8	-	8	-	8	-	8	-
30	Misc - Src Oper	675100	-	-	-	-	-	-	-	-	-	-	-
31	Misc - Src Maint	675200	-	-	-	-	-	-	-	-	-	-	-
32	Misc - WtrTrt Oper	675300	-	-	-	-	-	-	-	-	-	-	-
33	**General Expense**		-	-	-	-	-	-	-	-	-	-	-
34	Mat&Sup - Cust Accts	620700	-	-	-	-	-	-	-	-	-	-	-
35	Mat&Sup - A&G	620800	15,118	8		15,577	-	16,050	-	16,538	-	17,041	-
36	Misc - Cust Accts	675700	2,034	1		2,096	-	2,160	-	2,226	-	2,294	-
37	Misc - A&G - Mail&Post	675830	1,220	1		1,257	-	1,295	-	1,334	-	1,374	-
38	Misc - A&G - Mail Overnight	675831	2,470	1		2,546	-	2,623	-	2,703	-	2,784	-
39	Misc - A&G - Bank Fees	675858	17,676	9		18,213	-	18,766	-	19,337	-	19,925	-
40	**Adjustment Totals (to Exhibit D)**		915,639	458	(6,318)	943,475	-	962,648	-	982,406	-	1,002,761	-

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EXHIBIT Fw - TY

W A T E R

Line No.	(1)	(2) Class/Meter Size	(3) Jan-2021	(4) Feb-2021	(5) Mar-2021	(6) Apr-2021	(7) May-2021	(8) Jun-2021	(9) Jul-2021	(10) Aug-2021	(11) Sep-2021	(12) Oct-2021	(13) Nov-2021	(14) Dec-2021	(15) Total Tst Yr
1	**Bills**														
2		**Residential, Aqua Water**													
3		<1"	12,326	12,267	12,373	12,352	12,398	12,328	12,369	12,352	12,334	12,392	12,395	12,455	148,339
4		1"	15	14	14	14	14	14	14	13	15	14	14	14	168
5		2"	4	4	4	4	4	4	4	4	4	4	4	4	48
6		Total Metered Aqua Res	12,344	12,284	12,391	12,370	12,417	12,345	12,387	12,369	12,352	12,410	12,413	12,473	148,555
7		Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
8		**Residential, Purchased Water**													
9		<1" Town of Linden	39	41	39	41	40	40	39	41	39	39	39	38	473
10		<1" Fayetteville	1,420	1,414	1,425	1,402	1,443	1,418	1,446	1,417	1,419	1,410	1,412	1,450	17,075
11		1" Fayetteville	7	7	7	7	7	7	7	7	7	6	8	7	84
12		2" Fayetteville	1	1	1	1	1	1	1	1	1	1	1	1	12
13		Total Metered Prchsd Wtr Res	1,466	1,462	1,471	1,451	1,491	1,466	1,493	1,466	1,466	1,456	1,460	1,496	17,644
14		Total Res	13,811	13,746	13,862	13,821	13,908	13,811	13,880	13,835	13,819	13,866	13,873	13,969	166,199
15															
16		**Irrigation, Aqua Water**													
17		<1"	27	27	28	27	30	31	32	30	30	30	29	28	348
18		1"	6	6	6	6	6	6	6	6	6	6	6	6	72
19		Total Aqua Irr	33	33	34	33	36	37	38	36	36	36	35	34	420
20		**Irrigation, Purchased Water**													
21		<1" Fayetteville	2	2	2	2	2	2	2	2	2	2	2	2	24
22		1" Fayetteville	2	2	2	2	2	2	2	2	2	2	2	2	24
23		Total Purchased Irr	4	4	4	4	4	4	4	4	4	4	4	4	48
24		Total Irr	37	37	38	37	40	41	42	40	40	40	39	38	468
25															
26		**Commercial, Aqua Water**													
27		<1"	105	103	103	96	108	102	102	102	100	101	103	100	1,224
28		1"	27	27	27	26	27	26	27	28	27	27	27	27	323
29		1.5"	2	2	2	2	2	2	2	2	2	2	2	2	24
30		2"	26	26	26	26	26	26	26	26	26	25	27	26	312
31		3"	6	6	6	6	6	6	5	5	5	5	5	5	66
32		4"	1	1	1	1	1	1	1	1	1	1	1	1	12
33		Total Metered Aqua Com	166	165	165	157	170	163	163	164	160	161	165	161	1,961
34		Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
35		**Commercial, Purchased Water**													
36		<1" Fayetteville	3	3	3	3	3	3	3	3	3	3	3	3	36
37		1" Fayetteville	1	1	1	1	1	1	1	1	1	1	1	1	12
38		Total Metered Prchsd Wtr Com	4	4	4	4	4	4	4	4	4	4	4	4	48
39		Total Com	170	169	169	161	174	167	167	168	164	165	169	165	2,009
40															
41		Total Res + Com	14,018	13,952	14,069	14,019	14,121	14,019	14,088	14,043	14,023	14,071	14,081	14,172	168,676
42															

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EXHIBIT Fw - TY

W A T E R

Line No.	(1)	(2) Class/Meter Size	(3) Jan-2021	(4) Feb-2021	(5) Mar-2021	(6) Apr-2021	(7) May-2021	(8) Jun-2021	(9) Jul-2021	(10) Aug-2021	(11) Sep-2021	(12) Oct-2021	(13) Nov-2021	(14) Dec-2021	(15) Total Tst Yr
43	Availability (billed months)														
44															
45															
46															

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EXHIBIT Fw - TY

W A T E R

Line No.	(1)	(2) Class/Meter Size	(3) Jan-2021	(4) Feb-2021	(5) Mar-2021	(6) Apr-2021	(7) May-2021	(8) Jun-2021	(9) Jul-2021	(10) Aug-2021	(11) Sep-2021	(12) Oct-2021	(13) Nov-2021	(14) Dec-2021	(15) Total Tst Yr
1	**Usage kGals**														
2		**Residential, Aqua Water**													
3		<1"	57,159	47,594	46,350	54,439	63,326	65,396	61,934	61,262	65,006	60,795	53,077	52,171	688,507
4		1"	437	384	181	205	365	305	352	285	450	426	430	452	4,273
5		2"	851	873	1,010	705	705	860	931	1,056	1,137	1,936	1,125	1,300	12,489
6		Total Metered Aqua Res	58,447	48,851	47,541	55,348	64,396	66,561	63,216	62,602	66,593	63,158	54,632	53,923	705,269
7															
8		**Residential, Purchased Water**													
9		<1" Town of Linden	149	155	131	151	188	190	189	190	167	136	137	138	1,920
10		<1" Fayetteville	6,604	5,336	5,228	6,695	8,628	9,253	7,930	7,653	8,037	7,843	7,086	6,537	86,829
11		1" Fayetteville	182	104	105	69	75	200	150	79	75	52	95	83	1,270
12		2" Fayetteville	58	51	39	33	47	50	60	65	35	24	22	23	508
13		Total Metered Prchsd Wtr Res	6,992	5,645	5,503	6,949	8,939	9,693	8,329	7,987	8,315	8,055	7,340	6,780	90,527
14		Total Res	65,439	54,496	53,044	62,297	73,335	76,254	71,545	70,589	74,908	71,213	61,971	60,703	795,795
15															
16		**Irrigation, Aqua Water**													
17		<1"	3	3	3	12	132	300	285	214	269	212	111	44	1,587
18		1"	14	0	0	51	113	138	141	122	127	93	73	4	876
19		Total Aqua Irr	17	3	3	62	245	438	426	336	396	305	184	48	2,462
20		**Irrigation, Purchased Water**													
21		<1" Fayetteville	-	-	-	-	3	15	40	31	26	23	5	4	147
22		1" Fayetteville	-	-	-	-	6	28	29	-	-	16	-	-	78
23		Total Purchased Irr	-	-	-	-	9	42	68	31	26	38	5	4	225
24		Total Irr	17	3	3	62	254	480	494	367	422	343	189	52	2,687
25															
26		**Commercial, Aqua Water**													
27		<1"	788	717	632	852	815	751	987	1,018	1,074	780	585	685	9,684
28		1"	131	105	140	115	167	151	102	118	220	159	154	134	1,696
29		1.5"	20	25	26	34	33	31	40	39	58	93	61	25	484
30		2"	1,081	916	888	970	1,081	934	919	1,366	1,429	1,526	1,383	1,150	13,640
31		3"	180	61	88	245	481	446	391	357	652	681	523	427	4,531
32		4"	7	4	6	35	62	61	30	22	130	142	110	82	689
33		Total Metered Aqua Com	2,207	1,828	1,779	2,250	2,639	2,373	2,468	2,920	3,564	3,379	2,815	2,501	30,723
34															
35		**Commercial, Purchased Water**													
36		<1" Fayetteville	5	6	1	1	1	1	1	5	1	4	1	1	26
37		1" Fayetteville	25	23	26	28	41	26	52	46	32	29	26	30	384
38		Total Metered Prchsd Wtr Com	31	29	27	29	42	27	53	52	32	32	27	31	410
39		Total Com	2,237	1,856	1,806	2,279	2,681	2,399	2,521	2,972	3,596	3,412	2,842	2,532	31,133
40															
41		Total Res + Com	67,694	56,355	54,852	64,639	76,270	79,134	74,561	73,928	78,926	74,968	65,003	63,287	829,615
42		*Average Usage (kGals)*													

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EXHIBIT Fw - TY

W A T E R

Line (1) No.	(2) Class/Meter Size	(3) Jan-2021	(4) Feb-2021	(5) Mar-2021	(6) Apr-2021	(7) May-2021	(8) Jun-2021	(9) Jul-2021	(10) Aug-2021	(11) Sep-2021	(12) Oct-2021	(13) Nov-2021	(14) Dec-2021	(15) Total Tst Yr
43	*Residential*	*4.738*	*3.964*	*3.827*	*4.508*	*5.273*	*5.521*	*5.155*	*5.102*	*5.421*	*5.136*	*4.467*	*4.346*	*4.788*
44	*Irrigation*	*0.459*	*0.070*	*0.069*	*1.684*	*6.414*	*11.803*	*11.875*	*9.229*	*10.558*	*8.580*	*4.854*	*1.352*	*5.742*
45	*Commercial*	*13.145*	*10.989*	*10.665*	*14.146*	*15.435*	*14.368*	*15.098*	*17.720*	*21.914*	*20.626*	*16.817*	*15.326*	*15.500*
46	*Total*	*4.829*	*4.039*	*3.899*	*4.611*	*5.401*	*5.645*	*5.292*	*5.264*	*5.628*	*5.328*	*4.616*	*4.466*	*4.918*

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Test Year Average Consumption - Water
Test Year Ending Dec 31, 2021

EXHIBIT Fw - 3 Yr
3 Year Factor

	(a)	(b)	(c)	(d)	(e)
Line No.	**Month-Year**	**Bills**	**Bills (non FR)**	**Usage kGals**	**Avg Usg/Bill**
1	Jan-2019	13,763	13,763	64,784	4.707
2	Feb-2019	13,748	13,748	56,233	4.090
3	Mar-2019	13,770	13,770	50,576	3.673
4	Apr-2019	13,777	13,777	64,128	4.655
5	May-2019	13,816	13,816	69,118	5.003
6	Jun-2019	13,826	13,826	89,314	6.460
7	Jul-2019	13,834	13,834	82,997	6.000
8	Aug-2019	13,865	13,865	73,258	5.284
9	Sep-2019	13,858	13,858	77,603	5.600
10	Oct-2019	13,885	13,885	64,272	4.629
11	Nov-2019	13,846	13,846	65,120	4.703
12	Dec-2019	13,844	13,844	55,480	4.008
13	**Tot Tst Yr-2**	**165,832**	**165,832**	**812,883**	**4.902**
14	Jan-2020	13,824	13,824	61,527	4.451
15	Feb-2020	13,843	13,843	57,181	4.131
16	Mar-2020	13,861	13,861	57,314	4.135
17	Apr-2020	13,837	13,837	73,302	5.298
18	May-2020	13,888	13,888	69,780	5.025
19	Jun-2020	13,998	13,998	68,873	4.920
20	Jul-2020	13,794	13,794	78,633	5.701
21	Aug-2020	14,201	14,201	81,046	5.707
22	Sep-2020	14,063	14,063	73,538	5.229
23	Oct-2020	14,086	14,086	67,384	4.784
24	Nov-2020	14,048	14,048	62,181	4.426
25	Dec-2020	13,986	13,986	57,738	4.128
26	**Tot Tst Yr-1**	**167,427**	**167,427**	**808,498**	**4.829**
27	Jan-2021	14,018	14,018	67,694	4.829
28	Feb-2021	13,952	13,952	56,355	4.039
29	Mar-2021	14,069	14,069	54,852	3.899
30	Apr-2021	14,019	14,019	64,639	4.611
31	May-2021	14,121	14,121	76,270	5.401
32	Jun-2021	14,019	14,019	79,134	5.645
33	Jul-2021	14,088	14,088	74,561	5.292
34	Aug-2021	14,043	14,043	73,928	5.264
35	Sep-2021	14,023	14,023	78,926	5.628
36	Oct-2021	14,071	14,071	74,968	5.328
37	Nov-2021	14,081	14,081	65,003	4.616
38	Dec-2021	14,172	14,172	63,287	4.466
39	**Total Tst Yr**	**168,676**	**168,676**	**829,615**	**4.918**
40	**3 Yr Total**	**501,935**	**501,935**	**2,450,996**	**4.883**
41					
42	**3 Yr Average vs. Test Year Consumption factor**				**-0.72%**
43	(Negative % indicates reduction in normalized compared to the test average)				

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Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025 **W A T E R**

Line No.	(1) (2) Class/Meter Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(12*Cnt) (6) Nrmlzd TY	(4) *Addl Custs +6 Mns*	(5) Addl Annl Units	(6) Unts Base Year	(7) *Addl Custs +12 Mns*	(8) Addl Annl Units	(9) Unts Prsnt Rts RY 1	(10) Prpsd Strctr Adjmnt	(11) Unts Prfrma RY 1
1	**Bills**												
2	**Residential, Aqua Water**												
3	<1"	148,339	148,339	12,375	148,500	*61*	732	149,232	*122*	1,464	150,696		150,696
4	1"	168	168	14	168			168			168		168
5	2"	48	48	4	48			48			48		48
6	Total Metered Aqua Res	148,555	148,555	12,393	148,716	61	732	149,448	122	1,464	150,912	-	150,912
7	Flat Rate	-	-	-	-			-			-		-
8	**Residential, Purchased Water**												
9	<1" Town of Linden	473	473	38	456			456			456		456
10	<1" Fayetteville	17,075	17,067	1,423	17,076			17,076			17,076		17,076
11	1" Fayetteville	84	84	7	84			84			84		84
12	2" Fayetteville	12	12	1	12			12			12		12
13	Total Metered Prchsd Wtr Res	17,644	17,637	1,469	17,628	-	-	17,628	-	-	17,628	-	17,628
14	Total Res	166,199	166,191	13,862	166,344	61	732	167,076	122	1,464	168,540	-	168,540
15													
16	**Irrigation, Aqua Water**												
17	<1"	348	348	28	336		-	336		-	336		336
18	1"	72	72	6	72		-	72		-	72		72
19	Total Aqua Irr	420	420	34	408	-	-	408	-	-	408	-	408
20	**Irrigation, Purchased Water**												
21	<1" Fayetteville	24	24	2	24		-	24		-	24		24
22	1" Fayetteville	24	24	2	24		-	24		-	24		24
23	Total Purchased Irr	48	48	4	48	-	-	48	-	-	48	-	48
24	Total Irr	468	468	38	456	-	-	456	-	-	456	-	456
25													
26	**Commercial, Aqua Water**												
27	<1"	1,224	1,224	100	1,200			1,200			1,200		1,200
28	1"	323	323	26	312			312			312		312
29	1.5"	24	24	2	24			24			24		24
30	2"	312	312	26	312			312			312		312
31	3"	66	66	5	60			60			60		60
32	4"	12	12	1	12			12			12		12
33	Total Metered Aqua Com	1,961	1,961	160	1,920	-	-	1,920	-	-	1,920	-	1,920
34	Flat Rate	-	-	-	-			-			-		-
35	**Commercial, Purchased Water**												
36	<1" Fayetteville	36	36	3	36			36			36		36
37	1" Fayetteville	12	12	1	12			12			12		12
38	Total Metered Prchsd Wtr Com	48	48	4	48	-	-	48	-	-	48	-	48
39	Total Com	2,009	2,009	164	1,968	-	-	1,968	-	-	1,968	-	1,968
40													
41	Total Res + Com	168,676	168,668	14,064	168,768	61	732	169,500	122	1,464	170,964	-	170,964
42				Nrmlztn Fctr->	1.0005		Annl Fctr->	1.0043				Annl Fctr->	1.0086

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

W A T E R

						(12*Cnt)								
Line	(1)	(2)	(3)	(4)	(5)	(6)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
43	**Availability (billed months)**													
44														
45														

printed 6/24/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025 **W A T E R**

Line No.	(1) (2) Class/Meter Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) *kG/BM*	(12*Cnt) (6) Nrmlzd TY	(4) Addl kGal/Mn	(5) Addl Annl Units	(6) Unts Base Year	(7) Addl kGal/Mn	(8) Addl Annl Units	(9) Unts Prsnt Rts RY 1	(10) Prpsd Strctr Adjmnt	(11) Unts Prfrma RY 1
1	**Usage kGals**		*3Yr Fctr*										
2	**Residential, Aqua Water**		*0.9928*										
3	<1"	688,507	683,549	*4.608*	684,292	281	3,372	687,664	562	6,744	694,408		694,408
4	1"	4,273	4,242	*25.250*	4,242			4,242			4,242		4,242
5	2"	12,489	12,399	*258.313*	12,399			12,399			12,399		12,399
6	Total Metered Aqua Res	705,269	700,190		700,933	281	3,372	704,305	562	6,744	711,049	-	711,049
7													
8	**Residential, Purchased Water**												
9	<1" Town of Linden	1,920	1,906	*4.026*	1,836			1,836			1,836		1,836
10	<1" Fayetteville	86,829	86,204	*5.051*	86,248			86,248			86,248		86,248
11	1" Fayetteville	1,270	1,261	*15.012*	1,261			1,261			1,261		1,261
12	2" Fayetteville	508	504	*42.000*	504			504			504		504
13	Total Metered Prchsd Wtr Res	90,527	89,875		89,849	-	-	89,849	-	-	89,849	-	89,849
14	Total Res	795,795	790,065		790,782	281	3,372	794,154	562	6,744	800,898	-	800,898
15													
16	**Irrigation, Aqua Water**												
17	<1"	1,587	1,575	*4.527*	1,521			1,521			1,521		1,521
18	1"	876	869	*12.069*	869			869			869		869
19	Total Aqua Irr	2,462	2,444	17	2,390	-	-	2,390	-	-	2,390	-	2,390
20	**Irrigation, Purchased Water**												
21	<1" Fayetteville	147	146	*6.083*	146			146			146		146
22	1" Fayetteville	78	77	*3.208*	77			77			77		77
23	Total Purchased Irr	225	223	9	223	-	-	223	-	-	223	-	223
24	Total Irr	2,687	2,667	26	2,613	-	-	2,613	-	-	2,613	-	2,613
25													
26	**Commercial, Aqua Water**												
27	<1"	9,684	9,614	*7.857*	9,428			9,428			9,428		9,428
28	1"	1,696	1,684	*5.222*	1,629			1,629			1,629		1,629
29	1.5"	484	480	*20.000*	480			480			480		480
30	2"	13,640	13,542	*43.376*	13,533			13,533			13,533		13,533
31	3"	4,531	4,498	*67.946*	4,077			4,077			4,077		4,077
32	4"	689	684	*57.000*	684			684			684		684
33	Total Metered Aqua Com	30,723	30,502		29,831	-	-	29,831	-	-	29,831	-	29,831
34													
35	**Commercial, Purchased Water**												
36	<1" Fayetteville	26	26	*0.722*	26			26			26		26
37	1" Fayetteville	384	381	*31.750*	381			381			381		381
38	Total Metered Prchsd Wtr Com	410	407		407	-	-	407	-	-	407	-	407
39	Total Com	31,133	30,909		30,238	-	-	30,238	-	-	30,238	-	30,238
40													
41	Total Res + Com	829,615	823,641		823,633	281	3,372	827,005	562	6,744	833,749	-	833,749
42	*Average Usage (kGals)*												

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

W A T E R

						(12*Cnt)								
Line	(1)	(2)	(3)	(4)	(5)	(6)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
43		*Residential*	*4.788*	*4.754*		*4.754*	*4.607*	*4.607*	*4.753*	*4.607*	*4.607*	*4.752*	-	*4.752*
44		*Irrigation*	*5.742*	*5.700*		*5.730*	-	-	*5.730*	-	-	*5.730*	-	*5.730*
45		*Commercial*	*15.500*	*15.388*		*15.365*	-	-	*15.365*	-	-	*15.365*	-	*15.365*
46		*Total*	*4.918*	*4.883*		*4.880*	*4.607*	*4.607*	*4.879*	*4.607*	*4.607*	*4.877*	-	*4.877*

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; F

Line No.	(1)	(2) Class/Meter Size	(12) *Addl Custs +12 Mns*	(13) Addl Annl Units	(14) Unts Prfrma RY 2	(15) *Addl Custs +12 Mns*	(16) Addl Annl Units	(17) Unts Prfrma RY 3
1	**Bills**							
2		**Residential, Aqua Water**						
3		<1"	*122*	1,464	152,160	*122*	1,464	153,624
4		1"			168			168
5		2"			48			48
6		Total Metered Aqua Res	122	1,464	152,376	122	1,464	153,840
7		Flat Rate			-			-
8		**Residential, Purchased Wate**						
9		<1" Town of Linden			456			456
10		<1" Fayetteville			17,076			17,076
11		1" Fayetteville			84			84
12		2" Fayetteville			12			12
13		Total Metered Prchsd Wtr Res	-	-	17,628	-	-	17,628
14		Total Res	122	1,464	170,004	122	1,464	171,468
15								
16		**Irrigation, Aqua Water**						
17		<1"		-	336		-	336
18		1"		-	72		-	72
19		Total Aqua Irr	-	-	408	-	-	408
20		**Irrigation, Purchased Water**						
21		<1" Fayetteville		-	24		-	24
22		1" Fayetteville		-	24		-	24
23		Total Purchased Irr	-	-	48	-	-	48
24		Total Irr	-	-	456	-	-	456
25								
26		**Commercial, Aqua Water**						
27		<1"			1,200			1,200
28		1"			312			312
29		1.5"			24			24
30		2"			312			312
31		3"			60			60
32		4"			12			12
33		Total Metered Aqua Com	-	-	1,920	-	-	1,920
34		Flat Rate			-			-
35		**Commercial, Purchased Wat**						
36		<1" Fayetteville			36			36
37		1" Fayetteville			12			12
38		Total Metered Prchsd Wtr Com	-	-	48	-	-	48
39		Total Com	-	-	1,968	-	-	1,968
40								
41		Total Res + Com	122	1,464	172,428	122	1,464	173,892
42				Annl Fctr->	1.0086		Annl Fctr->	1.0085

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; F

Line	(1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)
43	**Availability (billed months)**							
44								
45								

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; F

Line No.	(1) (2) Class/Meter Size	(12) Addl kGal/Mn	(13) Addl Annl Units	(14) Unts Prfrma RY 2	(15) Addl kGal/Mn	(16) Addl Annl Units	(17) Unts Prfrma RY 3
1	**Usage kGals**						
2	**Residential, Aqua Water**						
3	<1"	562	6,746	694,970	562	6,746	695,532
4	1"			4,242			4,242
5	2"			12,399			12,399
6	Total Metered Aqua Res	562	6,746	711,611	562	6,746	712,173
7							
8	**Residential, Purchased Wate**						
9	<1" Town of Linden			1,836			1,836
10	<1" Fayetteville			86,248			86,248
11	1" Fayetteville			1,261			1,261
12	2" Fayetteville			504			504
13	Total Metered Prchsd Wtr Res	-	-	89,849	-	-	89,849
14	Total Res	562	6,746	801,460	562	6,746	802,022
15							
16	**Irrigation, Aqua Water**						
17	<1"			1,521			1,521
18	1"			869			869
19	Total Aqua Irr	-	-	2,390	-	-	2,390
20	**Irrigation, Purchased Water**						
21	<1" Fayetteville			146			146
22	1" Fayetteville			77			77
23	Total Purchased Irr	-	-	223	-	-	223
24	Total Irr	-	-	2,613	-	-	2,613
25							
26	**Commercial, Aqua Water**						
27	<1"			9,428			9,428
28	1"			1,629			1,629
29	1.5"			480			480
30	2"			13,533			13,533
31	3"			4,077			4,077
32	4"			684			684
33	Total Metered Aqua Com	-	-	29,831	-	-	29,831
34							
35	**Commercial, Purchased Wat**						
36	<1" Fayetteville			26			26
37	1" Fayetteville			381			381
38	Total Metered Prchsd Wtr Com	-	-	407	-	-	407
39	Total Com	-	-	30,238	-	-	30,238
40							
41	Total Res + Com	562	6,746	834,311	562	6,746	834,873
42	*Average Usage (kGals)*						

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood Water
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; F

EXHIBIT Fw - PF

Line	(1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)
43		*Residential*	*4.608*	*4.608*	*4.714*	*4.608*	*4.608*	*4.677*
44		*Irrigation*	-	-	*5.730*	-	-	*5.730*
45		*Commercial*	-	-	*15.365*	-	-	*15.365*
46		*Total*	*4.608*	*4.608*	*4.839*	*4.608*	*4.608*	*4.801*

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Calculation of Revenue Requirement Based on Return on Equity
Test Year Ending December 31, 2021

Exhibit G

Line No.	Description	Account	Base Year	Multi-Year Rate Plan Rate Year 1	Rate Year 2	Rate Year 3	Reference
			(1)	(2)	(3)	(4)	(5)
1	Return on Equity		1,940,868	2,142,820	2,435,405	2,626,633	Mw
2	Income Tax on ROE		578,922	639,160	726,432	783,471	
3	ROE with Inc Tax Gross-up		2,519,789	2,781,980	3,161,837	3,410,104	
4	GR Tx & Rg Fee Gross up amnt on ROE + IncTax		3,280	3,621	4,116	4,439	
5	ROE with Inc Tax & Fee Gross-up		2,523,069	2,785,601	3,165,953	3,414,543	
6							
7	Return on Debt		748,354	826,222	939,036	1,012,769	Mw
8	GR Tx & Rg Fee Gross up amnt		974	1,075	1,222	1,318	
9	Retun on Debt with Fee gross-up		749,328	827,297	940,258	1,014,087	
10							
11	O&M Expenses Including Annualization Adjustments		3,533,143	3,625,475	3,720,604	3,818,608	Dw
12	Interest Paid on Customer Deposits	427400	4,919	4,919	4,919	4,919	Dw
13	Depreciation	403	1,441,546	1,705,691	2,195,669	2,406,731	Dw
14	Benefits Cost-Pension	404	(3,853)	(3,853)	(3,853)	(3,853)	Dw
15	Amortization of Acquisition Adjustments	406	229	229	229	229	Dw
16	Amortization of CIAC, Tank Painting, Other	407	(119,762)	(119,762)	(119,762)	(119,762)	Dw
17	Property & Payroll Taxes	Various	191,834	194,661	198,043	200,902	Dw
18	Franchise Tax	408205	38,460	38,460	38,460	38,460	
19	Subtotal - Expenses Subject to Fee recovery		5,086,517	5,445,821	6,034,310	6,346,234	
20	GR Tx & Rg Fee Gross up amnt on Expenses		6,621	7,089	7,855	8,261	
21	Subtotal - Expenses with Fee Gross-Up		5,093,138	5,452,909	6,042,164	6,354,495	
22							
23	Excess Deferred Income Taxes ("EDIT")		(16,891)	(16,891)	(16,891)	(16,891)	Dw
24	Income Tax on EDIT		(5,038)	(5,038)	(5,038)	(5,038)	
25	EDIT w/ Income Tax Gross-up		(21,929)	(21,929)	(21,929)	(21,929)	
26	Regulatory Fee Gross Up on EDIT and Income Taxes		(29)	(29)	(29)	(29)	
27	EDIT with Inc Tax & Fee Gross-up		(21,958)	(21,958)	(21,958)	(21,958)	
28							
29	Pre Bad Debt Adjustment Revenue Requirement		8,343,577	9,043,850	10,126,418	10,761,168	
30							
31	Miscellaneous Revenue (incl. attenae)		245,550	256,261	256,802	251,977	Dw
32	Revenue Requirement from Service		8,098,027	8,787,589	9,869,616	10,509,190	
33							
34	Service Revenue at Present Rates		6,801,312	6,849,866	8,984,262	9,434,594	Dw
35	Revenue Deficiency Before Bad Debt/Late Pmt Fee Adjustment		1,296,715	1,937,723	885,354	1,074,597	
36							
37	Bad Debt as % of Revenue		-1.6484%	-1.6484%	-1.6484%	-1.6484%	Dw
38	Late Pmt Fees as % of Revenue		0.3550%	0.3550%	0.3550%	0.3550%	Dw
39	Abatements as % of Revenue		-0.2160%	-0.2160%	-0.2160%	-0.2160%	Dw
40	Total		-1.5094%	-1.5094%	-1.5094%	-1.5094%	
41	Gross-Up Factor		101.5094%	101.5094%	101.5094%	101.5094%	
42							
43	Service Revenue Requirment After Bad Debt/Late Pmt Fee Adjustment		8,117,599	8,816,836	9,882,980	10,525,410	
44							
45	Service Revenue Increase Required		1,316,287	1,966,971	898,717	1,090,816	
46	Rate Increase %, Uncapped		19.35%	28.72%	10.00%	11.56%	
47	Increase in Bad Debt		(21,697)	(32,423)	(14,814)	(17,981)	
48	Increase in Late Pmts		4,673	6,983	3,191	3,873	
49	Increase in Abatements		(2,843)	(4,249)	(1,941)	(2,356)	
50	Total Service & Misc after Bad Debt Adjmnt		8,343,282	9,043,409	10,126,217	10,760,923	
51	**Total Service & Misc after Bad Debt Adjmnt, Capped for RY 2 & RY 3 at:**	5.0%	8,343,282	9,043,409	9,495,579	9,970,358	

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Calculation of Gross-Up Factors
Test Year Ending December 31, 2021

Exhibit G
Gross-Up Factors

		WATER		SEWER	
	(a)	(1)	(2)	(3)	(4)
Line No.	**Item**	**Factor**	**Percent**	**Factor**	**Percent**
1	**Fees Only**				
2	Gross Receipts Tax		0.00%		0.00%
3	NCUC Regulatory Fee		0.130%		0.130%
4	**Gross-Up Factor**	**1.0013**		**1.0013**	
5	**Income Taxes**				
6	State Tax		2.50%		2.50%
7	Fed Inc Tax		21.00%		21.00%
8	**Factor for Inc Taxes**	**1.2983**		**1.2983**	

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood
Billing Analysis - Revenue, Water
Test Year Revenues; Rate Year 1 Revenue at Present and Proposed RY 1 Rates
Test Year =2021; Rate Years 1, 2, 3 = 2023, 2024, 2025

EXHIBIT Hw - RY1

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Revenue	(5) Normlzd TY Units	(6) ProFrma Units RY 1	(7) Rate Prior to Filing	(8) PF Rev at Rate Prior	(9) Proposed RY 1 Rate	(10) RY 1 Rev at Proposed
1	**Residential & Commercial Measured**						w/o SIC			
2	**Bills**									
3	<1"	167,519	$ 16.01	$ 2,681,409	167,628	169,824	$ 16.01	$ 2,718,882	$ 20.87	$ 3,544,227
4	1"	683	40.04	27,326	672	672	40.03	26,900	52.18	35,065
5	1.5"	24	80.05	1,921	24	24	80.05	1,921	104.35	2,504
6	2"	372	128.09	47,676	372	372	128.08	47,646	166.96	62,109
7	3"	66	240.03	15,890	60	60	240.15	14,409	313.05	18,783
8	4"	12	400.25	4,803	12	12	400.25	4,803	521.75	6,261
9	6"	0	--	-	0	0	800.50	0	1,043.50	0
10	8"									
11	Base Metered Total	168,676		$ 2,779,025	168,768	170,964		$ 2,814,561		$ 3,668,949
12										
13	**Residential & Commercial Unmeasured**									
14	Flat Rate Res	0	--	$ -	0	0	$ 37.24	$ -	$ 48.00	$ -
15	Flat Rate Com	0	--	-	0	0	52.56	-	66.78	-
16	Base Flat Total	0		$ -	0	0		$ -		$ -
17	Fixed Total	168,676		$ 2,779,025	168,768	170,964		$ 2,814,561		$ 3,668,949
18										
19										
20	**Class/Meter Size**									
21	**Gallonage (kGals)**									
22	Aqua Water	738,454	$ 4.57	$ 3,374,616	733,154	743,270	4.57	$ 3,396,744	$ 6.67	$ 4,957,611
23	**Purchased Water**									
24	Fayetteville PWC	89,241	3.23	$ 288,289	88,643	88,643	3.54	313,796	3.54	313,796
25	Town of Linden	1,920	5.23	$ 10,040	1,836	1,836	5.23	9,602	5.23	9,602
26	Purchased Subtot	91,161		$ 298,329	90,479	90,479		$ 323,399		$ 323,399
27	Usage Total	829,615		$ 3,672,945	823,633	833,749		$ 3,720,142		$ 5,281,009
28										
29	**Total Service Revenue Billed**			$ 6,451,969				$ 6,534,704		$ 8,949,959
30	**SIC Revenue**		4711	3,658				58,900		0
31	**Misc Chrgs**		4710	85,535				111,602		114,088
32	**St Tax Adj**		4712	(329,967)				-		-
33	**Abatements**			(5,555)				(18,022)		(19,535)
34	**SubTot Non-Service**			$ (246,328)				$ 152,480		$ 94,553
35	**Total Billed Revenue**			$ 6,205,641				$ 6,687,184		$ 9,044,512

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Aqua North Carolina, Inc.
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Brookwood

EXHIBIT Hw - RY1

36			
37	**Booked Revenue**		
38	**Account**	**Acct#**	
39	Unmetered Rev-Residential	460100	$ -
40	Unmetered Rev-Commercial	460200	$ -
41	Metered Sales-Residential	461100	$ 6,213,880
42	Metered Sales-Commercial	461200	$ 261,571
43	SIC Revenue	471100	$ 3,658
44	Misc Chrgs	4710	$ 85,533
45	St Tax Adj	471200	$ (329,962)
46	Total Rev Booked		$ 6,234,680
47	Remove UnBlld & Jrnl Entrs		(31,130)
48	Total Adjusted Booked Revenue		$ 6,203,550
49	Difference		(2,091)
50	% Difference		-0.03%

Proposed Revenue Requirement:	$ 9,043,409
Rounding Difference:	**$ 1,103**
Pct Diff:	0.01%

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood
Billing Analysis - Revenue, Water
Rate Year 2 Revenue at RY 1 Rates and Proposed RY 2 Rates
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

EXHIBIT Hw - RY2

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Normlzd TY Units	(4) ProFrma Units RY1	(5) -- --	(6) ProFrma Units RY 2	(7) Rate as of Rate Yr 1	(8) PF Rev at RY 1 Rate	(9) Proposed RY 2 Rate	(10) RY 2 Rev at Proposed
1	**Residential & Commercial Measured**						w/o SIC			
2	**Bills**									
3	<1"	167,519	167,628	169,824		171,288	$ 20.87	$ 3,574,781	$ 21.74	$ 3,723,801
4	1"	683	672	672		672	52.18	35,065	54.35	36,523
5	1.5"	24	24	24		24	104.35	2,504	108.70	2,609
6	2"	372	372	372		372	166.96	62,109	173.92	64,698
7	3"	66	60	60		60	313.05	18,783	326.10	19,566
8	4"	12	12	12		12	521.75	6,261	543.50	6,522
9	6"	0	0	0		0	1,043.50	0	1,087.00	0
10	8"									
11	Base Metered Total	168,676	168,768	170,964		172,428		$ 3,699,503		$ 3,853,719
12										
13	**Residential & Commercial Unmeasured**									
14	Flat Rate Res	0	0	0		0	$ 48.00	$ -	$ 54.35	$ -
15	Flat Rate Com	0	0	0		0	66.78	-	73.92	-
16	Base Flat Total	0	0	0		0		$ -		$ -
17	Fixed Total	168,676	168,768	170,964		172,428		$ 3,699,503		$ 3,853,719
18										
19										
20	**Class/Meter Size**									
21	**Gallonage (kGals)**									
22	Aqua Water	738,454	733,154	743,270		743,832	$ 6.67	$ 4,961,361	$ 7.02	$ 5,221,702
23	**Purchased Water**									
24	Fayetteville PWC	89,241	88,643	88,643		88,643	$ 3.54	313,796	3.54	313,796
25	Town of Linden	1,920	1,836	1,836		1,836	5.23	9,602	5.23	9,602
26	Purchased Subtot	91,161	90,479	90,479		90,479		$ 323,399		$ 323,399
27	Usage Total	829,615	823,633	833,749		834,311		$ 5,284,759		$ 5,545,100
28										
29	**Total Service Revenue Billed**			$ 8,949,959				$ 8,984,262		$ 9,398,820
30	**SIC Revenue**		4711	0				-		0
31	**Misc Chrgs**		4710	114,088				114,088		117,932
32	**St Tax Adj**		4712	0				-		-
33	**Abatements**			(19,535)				(19,535)		(21,874)
34	**SubTot Non-Service**			$ 94,553				$ 94,553		$ 96,058
35	**Total Billed Revenue**			$ 9,044,512				$ 9,078,815		$ 9,494,878
36										

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EXHIBIT Hw - RY2

37
38
'ears 1, 2, 3 = 2023, 2024, 2025

Proposed Revenue Requirement:	$	9,495,579
Rounding Difference:	**$**	**(701)**
Pct Diff:		-0.01%

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood
Billing Analysis - Revenue, Water
Rate Year 3 Revenue at RY 2 Rates and Proposed RY 3 Rates
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

EXHIBIT Hw - RY3

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Normlzd TY Units	(4) ProFrma Units RY1	(5) ProFrma Units RY2	(6) ProFrma Units RY 3	(7) Rate as of Rate Yr 2	(8) PF Rev at RY 2 Rate	(9) Proposed RY 3 Rate	(10) RY 3 Rev at Proposed
1	**Residential & Commercial Measured**						w/o SIC			
2	**Bills**									
3	<1"	167,519	167,628	169,824	171,288	172,752	$ 21.74	$ 3,755,628	$ 22.65	$ 3,912,833
4	1"	683	672	672	672	672	54.35	36,523	56.63	38,055
5	1.5"	24	24	24	24	24	108.70	2,609	113.25	2,718
6	2"	372	372	372	372	372	173.92	64,698	181.20	67,406
7	3"	66	60	60	60	60	326.10	19,566	339.75	20,385
8	4"	12	12	12	12	12	543.50	6,522	566.25	6,795
9	6"	0	0	0	0	0	1,087.00	0	1,132.50	0
10	8"									
11	Base Metered Total	168,676	168,768	170,964	172,428	173,892		$ 3,885,547		$ 4,048,193
12										
13	**Residential & Commercial Unmeasured**									
14	Flat Rate Res	0	0	0	0	0	$ 54.35	$ -	$ 56.63	$ -
15	Flat Rate Com	0	0	0	0	0	73.92	-	79.28	-
16	Base Flat Total	0	0	0	0	0		$ -		$ -
17	Fixed Total	168,676	168,768	170,964	172,428	173,892		$ 3,885,547		$ 4,048,193
18										
19										
20	**Class/Meter Size**									
21	**Gallonage (kGals)**									
22	Aqua Water	738,454	733,154	743,270	743,832	744,394	$ 7.02	$ 5,225,648	$ 7.39	$ 5,501,074
23	**Purchased Water**									
24	Fayetteville PWC	89,241	88,643	88,643	88,643	88,643	$ 3.54	313,796	3.54	313,796
25	Town of Linden	1,920	1,836	1,836	1,836	1,836	5.23	9,602	5.23	9,602
26	Purchased Subtot	91,161	90,479	90,479	90,479	90,479		$ 323,399		$ 323,399
27	Usage Total	829,615	823,633	833,749	834,311	834,873		$ 5,549,047		$ 5,824,473
28										
29	**Total Service Revenue Billed**			$ 8,949,959	########			$ 9,434,594		$ 9,872,665
30	**SIC Revenue**		4711	0	0			-		0
31	**Misc Chrgs**		4710	114,088	117,932			117,932		120,185
32	**St Tax Adj**		4712	0	0			-		-
33	**Abatements**			(19,535)	(21,874)			(21,874)		(23,245)
34	**SubTot Non-Service**			$ 94,553	$ 96,058			$ 96,058		$ 96,941
35	**Total Billed Revenue**			$ 9,044,512	########			$ 9,530,652		$ 9,969,606
36										

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Aqua North Carolina, Inc.
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EXHIBIT Hw - RY3

37
38

Proposed Revenue Requirement:	$	9,970,358
Rounding Difference:	**$**	**(752)**
Pct Diff:		-0.01%

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood
Billing Analysis - Revenue, Water
Test Year Revenues; Base Year Revenue at Present and Proposed BY Rates
Test Year = 2021; Base Year = 2022

EXHIBIT Hw - BY

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Revenue	(5) Normlzd TY Units	(6) ProFrma Units Bs Yr	(7) Rate Prior to Filing	(8) Bs Yr Rev at Rate Prior	(9) Proposed Bs Yr Rate	(10) Bs Yr Rev at Proposed
1	**Residential & Commercial Measured**						w/o SIC			
2	**Bills**									
3	<1"	167,519	$ 16.01	$ 2,681,409	167,628	168,360	$ 16.01	$ 2,695,444	$ 19.40	$ 3,266,184
4	1"	683	40.04	27,326	672	672	40.03	26,900	48.50	32,592
5	1.5"	24	80.05	1,921	24	24	80.05	1,921	97.00	2,328
6	2"	372	128.09	47,676	372	372	128.08	47,646	155.20	57,734
7	3"	66	240.03	15,890	60	60	240.15	14,409	291.00	17,460
8	4"	12	400.25	4,803	12	12	400.25	4,803	485.00	5,820
9	6"	0	--	-	0	0	800.50	0	970.00	0
10	8"									
11	Base Metered Total	168,676		$ 2,779,025	168,768	169,500		$ 2,791,123		$ 3,382,118
12										
13	**Residential & Commercial Unmeasured**									
14	Flat Rate Res	0	--	$ -	0	0	$ 37.24	$ -	$ 44.62	$ -
15	Flat Rate Com	0	--	-	0	0	52.56	-	62.08	-
16	Base Flat Total	0		$ -	0	0		$ -		$ -
17	Fixed Total	168,676		$ 2,779,025	168,768	169,500		$ 2,791,123		$ 3,382,118
18										
19										
20	**Class/Meter Size**									
21	**Gallonage (kGals)**									
22	Aqua Water	738,454	$ 4.57	$ 3,374,616	733,154	736,526	4.57	$ 3,365,924	$ 6.17	$ 4,544,365
23	**Purchased Water**									
24	Fayetteville PWC	89,241	3.23	$ 288,289	88,643	88,643	3.54	313,796	3.54	313,796
25	Town of Linden	1,920	5.23	$ 10,040	1,836	1,836	5.23	9,602	5.23	9,602
26	Purchased Subtot	91,161		$ 298,329	90,479	90,479		$ 323,399		$ 323,399
27	Usage Total	829,615		$ 3,672,945	823,633	827,005		$ 3,689,322		$ 4,867,764
28										
29	**Total Service Revenue Billed**			$ 6,451,969				$ 6,480,445		$ 8,249,882
30	**SIC Revenue**		4711	3,658				58,411		0
31	**Misc Chrgs**		4710	85,535				105,196		111,602
32	**St Tax Adj**		4712	(329,967)				-		-
33	**Abatements**			(5,555)				(14,125)		(18,022)
34	**SubTot Non-Service**			$ (246,328)				$ 149,483		$ 93,580
35	**Total Billed Revenue**			$ 6,205,641				$ 6,629,928		$ 8,343,462

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood

EXHIBIT Hw - BY

36				
37	**Booked Revenue**			
38	**Account**	**Acct#**		
39	Unmetered Rev-Residential	460100	$	-
40	Unmetered Rev-Commercial	460200	$	-
41	Metered Sales-Residential	461100	$	6,213,880
42	Metered Sales-Commercial	461200	$	261,571
43	SIC Revenue	471100	$	3,658
44	Misc Chrgs	4710	$	85,533
45	St Tax Adj	471200	$	(329,962)
46	Total Rev Booked		$	6,234,680
47	Remove UnBlld & Jrnl Entrs			(31,130)
48	Total Adjusted Booked Revenue		$	6,203,550
49	Difference			(2,091)
50	% Difference			-0.03%

Proposed Revenue Requirement:	$	8,343,282
Rounding Difference:	**$**	**180**
Pct Diff:		0.00%

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood
Comparison of Present and Applied for Rates
Test Year =2021; Rate Years 1, 2, 3 = 2023, 2024, 2025

EXHIBIT Jw

WATER

Residential & Commercial

Line #	Meter Size		Present Tariff Rate	Present Rate w/SIC	Single * Proposed Base Year	WSIP (MYRP) Proposed Rate Year 1	WSIP (MYRP) Proposed Rate Year 2	WSIP (MYRP) Proposed Rate Year 3
1	**Metered Bills**			0.63%				
2	**Base Facility Charge**							
3	< 1 Inch		$ 16.01	$ 16.11	$ 19.40	$ 20.87	$ 21.74	$ 22.65
4	1 Inch		40.03	40.28	48.50	52.18	54.35	56.63
5	1.5 Inch		80.05	80.55	97.00	104.35	108.70	113.25
6	2 Inch		128.08	128.89	155.20	166.96	173.92	181.20
7	3 Inch		240.15	241.66	291.00	313.05	326.10	339.75
8	4 Inch		400.25	402.77	485.00	521.75	543.50	566.25
9	6 Inch		800.50	805.54	970.00	1,043.50	1,087.00	1,132.50
10								
11	**Consumption Charge per 1,000 gallons**							
12	Aqua Provided		$ 4.57	$ 4.60	$ 6.17	$ 6.67	$ 7.02	$ 7.39
13	FyttvlPWC		$ 3.54	$ 3.56	3.54	3.54	3.54	3.54
14	TwnLndn		$ 5.23	$ 5.26	5.23	5.23	5.23	5.23
15								
16	**Flat Rate (no custs)**							
17	Monthly Bill - Res		37.24	$ 37.47	$ 44.62	$ 48.00	$ 54.35	$ 56.63
18	Monthly Bill - Com		52.56	52.89	62.08	66.78	73.92	79.28
19								
20	**Average Residential Statistics**			Bill Prsnt	Bill Prpsd	Bill Prpsd	Bill Prpsd	Bill Prpsd
21	Avg <1" Bill at Usage of							
22	Avg <1" kGals/Mnth	4.750	$ 37.72	$ 37.96	$ 48.71	$ 52.55	$ 55.09	$ 57.75
23	% Incrs				29.1%	38.4%	4.8%	4.8%
24								
25	Note: There are no Flat Rate customers; rates are here for completeness							

* The "Base Year" rate design is the alternative for a single year filing if the MYRP filing is denied.

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Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Calculation of Income Taxes
Test Year Ending December 31, 2021

Exhibit K

Line No.	Item	Rate	Test Year 12/31/2021	Pro Forma Adjustments	12/31/2022	After Applied for Increase Rate Year 1	Rate Year 2	Rate Year 3	Reference
			(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Operating Revenue		$ 6,547,332	$ 1,948,101	$ 8,495,433	$ 9,195,653	$ 9,241,064	$ 9,686,571	D
2									
3	Operating Revenue Deductions								
4	Operating Expenses		3,275,371	263,825	$ 3,539,196	3,625,475	3,720,604	3,818,608	D
5	Interest on Customer Deposits		4,919	-	$ 4,919	4,919	4,919	4,919	D
6	Depreciation & Amort		1,258,426	218,066	$ 1,476,492	1,740,637	2,230,615	2,441,677	D
7	Taxes Other than Income Taxes		221,623	8,672	$ 230,294	233,121	236,503	239,362	D
8	Interest Expense		623,117	125,237	$ 748,354	826,222	939,036	1,012,769	M
9	Total Operating Revenue Deductions		5,383,456	615,799	5,999,255	6,430,375	7,131,678	7,517,335	
10									
11	Taxable Income: Line 1 - Line 9		1,163,876	1,332,302	2,496,178	2,765,278	2,109,386	2,169,236	
12									
13	State Income Tax @	2.50%	29,097	33,308	62,404	69,132	52,735	48,808	
14									
15	Federal Taxable Income		1,134,779	1,298,994	2,433,773	2,696,146	2,056,652	2,120,428	
16									
17	Net Federal Taxable Income		1,134,779	1,298,994	2,433,773	2,696,146	2,056,652	2,120,428	
18	Federal Income Tax @	21.00%	238,304	272,789	511,092	566,191	431,897	445,290	
19									
20	Total Income Taxes		267,401	306,096	573,497	635,323	484,632	494,098	
21									
22	Effective Federal Tax Rate		21.000%	21.000%	21.000%	21.000%	21.000%	21.000%	

Aqua North Carolina, Inc.

EXHIBIT L

Brookwood and LaGrange Water
Calculation of Cash Working Capital
Test Year Ending December 31, 2021

Line No.	(a) Description	(b) Account	(c) Test Year	(d) Base Year	(e) Rate Year 1	(f) Rate Year 2	(g) Rate Year 3	(h) Reference
1	Total O&M Expenses		3,443,272	3,533,143	3,625,475	3,720,604	3,818,608	D
2	Purchased Water / Sewer Treatment	610	303,520	312,747	312,747	312,747	312,747	D
3	Net		3,139,752	3,220,396	3,312,728	3,407,857	3,505,861	
4	Proforma Test Year Cust Dep Interest	427400	4,919	4,919	4,919	4,919	4,919	Dw
5	Expense Basis		3,144,671	3,225,315	3,317,647	3,412,776	3,510,780	
6								
7	One-Eighth of Expense Basis		393,084	403,164	414,706	426,597	438,848	
8								
9	Prepayments							
10	Unamortized Tank Painting		210,253	176,527	142,800	109,074	75,347	Ex. L-1
11	Unamortized Rate Case Expense		118,755	53,980	126,424	63,212	-	Ex. L-1
12	Unamortized Depreciation Study Expense		3,235	1,583	-	-	-	Ex. L-1
13	Unamortized Repair Tax Credit Cost		9,280	8,527	7,775	7,022	6,270	Ex. L-1
14	Tax Accruals		(54,981)	(54,981)	(54,981)	(54,981)	(54,981)	
15	Working Capital Allowance		679,626	588,800	636,724	550,924	465,484	
16								
17	**Calculation of Tax Accruals**							
18	Property Tax Expense	408110	106,775	110,306	113,954	117,722	121,615	
19	Divided by 2		53,388	53,388	53,388	53,388	53,388	
20								
21	Regulatory assessment fee	408101	8,501	10,846	11,756	13,164	13,989	
22	Federal Unemployment tax	408122	657	663	683	703	725	
23	State Unemployment tax	408123	401	405	417	430	443	
24	Gross Receipts Tax	408206	-	-	-	-	-	
25	Subtotal		9,558	11,915	12,857	14,297	15,157	
26	Divided by 6		1,593	1,986	2,143	2,383	2,526	
27								
28	Total Tax Accruals - Line 19 + Line 25		54,981	55,373	55,530	55,770	55,914	

Aua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Calculation of Cash Working Capital
Test Year Ending December 31, 2021

EXHIBIT L-1
Cash Working Capital Amortization Schedules

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	**Tank Painting**	GL186301		12/31/2021	2022 Amort	12/31/2022	2023 Amort	12/31/2023	2024 Amort	12/31/2024	2025 Amort	12/31/2025
2	ANC Water			$ 2,303,330	$ (310,595)	$ 1,992,735	$ (310,595)	$ 1,682,140	$ (310,595)	$ 1,371,544	$ (310,595)	$ 1,060,949
3	Fairways Water			$ 22,244	$ (3,734)	$ 18,511	$ (3,734)	$ 14,777	$ (3,734)	$ 11,043	$ (3,734)	$ 7,310
4	Brookwood Water			$ 210,253	$ (33,726)	$ 176,527	$ (33,726)	$ 142,800	$ (33,726)	$ 109,074	$ (33,726)	$ 75,347
5	Total			$ 2,535,827	$ (348,055)	$ 2,187,772	$ (348,055)	$ 1,839,717	$ (348,055)	$ 1,491,661	$ (348,055)	$ 1,143,606
6												
7	**Depreciation Study - performed in 2017 by Gannett Fleming - to be amortized over 5 years (per W-218 Sub 497)**											
8	Rate Division	Allocated $$$	Annual Amort	12/31/2021	2022 Amort	12/31/22 Balance	2023 Amort	12/31/2023	2024 Amort	12/31/2024	2025 Amort	12/31/2025
9	ANC Water	$ 36,894	$ (7,379)	$ 14,450	$ (7,379)	$ 7,071	$ (7,071)	$ -	$ -	$ -	$ -	$ -
10	ANC Sewer	$ 9,222	$ (1,844)	$ 3,612	$ (1,844)	$ 1,768	$ (1,768)	$ -	$ -	$ -	$ -	$ -
11	Fairways Water	$ 2,622	$ (524)	$ 1,027	$ (524)	$ 503	$ (503)	$ -	$ -	$ -	$ -	$ -
12	Fairways sewer	$ 1,666	$ (333)	$ 653	$ (333)	$ 319	$ (319)	$ -	$ -	$ -	$ -	$ -
13	Brookwood Water	$ 8,260	$ (1,652)	$ 3,235	$ (1,652)	$ 1,583	$ (1,583)	$ -	$ -	$ -	$ -	$ -
14	Total	$ 58,664	$ (11,733)	$ 22,977	$ (11,733)	$ 11,244	$ (11,244)	$ -	$ -	$ -	$ -	$ -
15												
16	**W-218 Sub 526 - Unamortized Rate Case Expense (from Exhibit B6)**					began amort 11/2020						
17	Rate Division	Original Balance	Annual Amort	12/31/2021	2022 Amort	12/31/22 Balance						
18	+DS_REF	$ 875,822	$ (291,941)	$ 535,224	$ (291,941)	$ 243,284						
19	Aqua NC Sewer	$ 227,572	$ (75,857)	$ 139,072	$ (75,857)	$ 63,215						
20	Fairways Water	$ 65,483	$ (21,828)	$ 40,017	$ (21,828)	$ 18,190						
21	Fairways Sewer	$ 41,685	$ (13,895)	$ 25,474	$ (13,895)	$ 11,579						
22	Brookwood Water	$ 194,327	$ (64,776)	$ 118,755	$ (64,776)	$ 53,980						
23	Total	$ 1,404,889	$ (468,296)	$ 858,543	$ (468,296)	$ 390,247						
24												
25	**W-218 Sub 573 - Unamortized Rate Case Expense (from Exhibit B6)**											
26	Rate Division	Original Balance	Annual Amort				2023 Amort	12/31/2023	2024 Amort	12/31/2024	2025 Amort	12/31/2025
27	+DS_REF	$ 871,187	$ (290,396)				$ (290,396)	$ 580,791	$ (290,396)	$ 290,396	$ (290,396)	$ -
28	Aqua NC Sewer	$ 244,596	$ (81,532)				$ (81,532)	$ 163,064	$ (81,532)	$ 81,532	$ (81,532)	$ -
29	Fairways Water	$ 68,322	$ (22,774)				$ (22,774)	$ 45,548	$ (22,774)	$ 22,774	$ (22,774)	$ -
30	Fairways Sewer	$ 42,730	$ (14,243)				$ (14,243)	$ 28,487	$ (14,243)	$ 14,243	$ (14,243)	$ -
31	Brookwood Water	$ 189,636	$ (63,212)				$ (63,212)	$ 126,424	$ (63,212)	$ 63,212	$ (63,212)	$ -
32	Total	$ 1,416,471	$ (472,157)				$ (472,157)	$ 944,314	$ (472,157)	$ 472,157	$ (472,157)	$ -
33												
34	**Repair Tax Credit Study - performed in 2013 by KPMG - to be amortized over 20 years (05/2014-04/2034)**											
35												
36	Rate Division	Allocated $$$	Annual Amort	12/31/2021	2022 Amort	12/31/22 Balance	2023 Amort	12/31/2023	2024 Amort	12/31/2024	2025 Amort	12/31/2025
37	ANC Water	$ 95,247	$ (4,762)	$ 58,735	$ (4,762)	$ 53,973	$ (4,762)	$ 49,211	$ (4,762)	$ 44,448	$ (4,762)	$ 39,686
38	ANC Sewer	$ 30,373	$ (1,519)	$ 18,730	$ (1,519)	$ 17,212	$ (1,519)	$ 15,693	$ (1,519)	$ 14,174	$ (1,519)	$ 12,656
39	Brookwood Water	$ 15,048	$ (752)	$ 9,280	$ (752)	$ 8,527	$ (752)	$ 7,775	$ (752)	$ 7,022	$ (752)	$ 6,270
40	Fairways Water	$ 2,421	$ (121)	$ 1,493	$ (121)	$ 1,372	$ (121)	$ 1,251	$ (121)	$ 1,130	$ (121)	$ 1,009
41	Fairways sewer	$ 2,727	$ (136)	$ 1,681	$ (136)	$ 1,545	$ (136)	$ 1,409	$ (136)	$ 1,272	$ (136)	$ 1,136
42	Total	$ 145,816	$ (7,291)	$ 89,920	$ (7,291)	$ 82,629	$ (7,291)	$ 75,338	$ (7,291)	$ 68,047	$ (7,291)	$ 60,756
43												
44												
45												

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Brookwood and LaGrange Water
Return on Common Equity and Original Cost Rate Base

Exhibit M

Line No.	Item	Capitalization Ratio	Original Cost Rate Base	Embedded Cost	Overall Cost Rate	Net Operating Income	Source Exhibit
		(1)	(2)	(3)	(4)	(5)	(6)
	Test Year						
	Present Rates						
1	Debt	50.00%	$ 16,142,923	3.86%	1.93%	$ 623,117	A
2	Equity	50.00%	16,142,923	3.79%	1.89%	611,146	A
3	**Total**	**100.00%**	**32,285,845**		**3.82%**	**1,234,263**	A, D
	Applied for Rates						
4	Debt	50.00%	16,142,923	3.86%	1.93%	623,117	A
5	Equity	50.00%	16,142,923	10.40%	5.20%	1,678,864	A
6	**Total**	**100.00%**	**32,285,845**		**7.13%**	**2,301,981**	A
	Base Year						
	Present Rates						
7	Debt	50.00%	$ 18,662,191	4.01%	2.01%	$ 748,354	A
8	Equity	50.00%	18,662,191	16.25%	8.12%	3,031,936	A
9	**Total**	**100.00%**	**37,324,382**		**10.13%**	**3,780,290**	A, D
	Applied for Rates						
10	Debt	50.00%	18,662,191	4.01%	2.01%	748,354	A
11	Equity	50.00%	18,662,191	10.40%	5.20%	1,940,868	A
12	**Total**	**100.00%**	**37,324,382**		**7.21%**	**2,689,222**	A
	Rate Year 1						
	Present Rates						
13	Debt	50.00%	$ 20,604,038	4.01%	2.01%	$ 826,222	A
14	Equity	50.00%	20,604,038	13.90%	6.95%	2,864,174	A
15	**Total**	**100.00%**	**41,208,076**		**8.96%**	**3,690,396**	A, D
	Applied for Rates						
16	Debt	50.00%	20,604,038	4.01%	2.01%	826,222	A
17	Equity	50.00%	20,604,038	10.40%	5.20%	2,142,820	A
18	**Total**	**100.00%**	**41,208,076**		**7.21%**	**2,969,042**	A
	Rate Year 2						
	Present Rates						
19	Debt	50.00%	$ 23,417,359	4.01%	2.01%	$ 939,036	A
20	Equity	50.00%	23,417,359	20.58%	10.29%	4,819,337	A
21	**Total**	**100.00%**	**46,834,717**		**12.30%**	**5,758,373**	A, D
	Applied for Rates						
22	Debt	50.00%	23,417,359	4.01%	2.01%	939,036	A
23	Equity	50.00%	23,417,359	10.40%	5.20%	2,435,405	A
24	**Total**	**100.00%**	**46,834,717**		**7.21%**	**3,374,441**	A
	Rate Year 3						
	Present Rates						
25	Debt	50.00%	$ 25,256,084	4.01%	2.01%	$ 1,012,769	A
26	Equity	50.00%	25,256,084	19.70%	9.85%	4,976,684	A
27	**Total**	**100.00%**	**50,512,168**		**11.86%**	**5,989,453**	A, D
	Applied for Rates						
28	Debt	50.00%	25,256,084	4.01%	2.01%	1,012,769	A
29	Equity	50.00%	25,256,084	10.40%	5.20%	2,626,633	A
30	**Total**	**100.00%**	**50,512,168**		**7.21%**	**3,639,402**	A

Aqua North Carolina, Inc. **Exhibit N**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Schedule of Depreciation and CIAC Amortization Rates*
Test Year Ending December 31, 2021

Line No.	Account	Description	Depreciation Rates	
	(1)	(2)	(3)	
1	**UTILITY PLANT IN SERVICE**			
2	301.00	ORGANIZATION	0.000%	
3	302.00	FRANCHISES AND CONSENTS	0.000%	
4	303.00	LAND AND LAND RIGHTS	0.000%	
5	304.00	STRUCTURES AND IMPROVEMENTS	1.570%	
5-a	304.56	LEASEHOLD IMPROVEMENTS	1.650%	
6	307.00	WELLS AND SPRINGS	1.310%	
7	309.00	SUPPLY MAINS	4.560%	
8	310.00	POWER GENERATION EQUIPMENT	1.790%	
9	311.00	PUMPING EQUIPMENT	2.800%	
10	320.00	WATER TREATMENT EQUIPMENT	3.860%	
11	330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	2.150%	
12	331.00	DISTRIBUTION AND TRANSMISSION MAINS	1.710%	
13	333.00	SERVICES	4.810%	
14	334.00	METERS AND METER INSTALLATIONS	3.300%	
15	335.00	HYDRANTS	2.390%	
16	336.00	BACKFLOW PREVENTION DEVICES	2.760%	
17	339.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	3.390%	
18	340.00	FURNITURE	5.000%	
19	340.10	COMPUTER EQUIPMENT	20.000%	[1]
20	341.10	TRANPORTATION EQUIPMENT	7.860%	
21	342.00	STORES EQUIPMENT	4.000%	
22	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.000%	
23	344.00	LABORATORY EQUIPMENT	5.000%	
24	345.00	POWER OPERATED EQUIPMENT	2.890%	
25	346.00	COMMUNICATION EQUIPMENT	10.000%	
26	347.00	MISCELLANEOUS EQUIPMENT	5.000%	
27	348.00	OTHER TANGIBLE PLANT	4.000%	
28	**CONTRIBUTIONS IN AID OF CONSTRUCTION**			
29	301.00	ORGANIZATION	0.000%	
30	302.00	FRANCHISES AND CONSENTS	0.000%	
31	303.00	LAND AND LAND RIGHTS	0.000%	
32	304.20	GENERAL PLANT	1.620%	
33	307.00	WELLS AND SPRINGS	1.450%	
34	309.00	SUPPLY MAINS	4.240%	
35	310.00	POWER GENERATION EQUIPMENT	2.100%	

Aqua North Carolina, Inc. Exhibit N
Docket W-218 Sub 573
Brookwood and LaGrange Water
Schedule of Depreciation and CIAC Amortization Rates*
Test Year Ending December 31, 2021

Line No.	Account	Description	Depreciation Rates
	(1)	(2)	(3)
36	311.00	PUMPING EQUIPMENT	1.300%
37	320.00	WATER TREATMENT EQUIPMENT	2.860%
38	330.00	DISTRIBUTION RESERVOIRS AND STANDPIPES	2.030%
39	331.00	DISTRIBUTION AND TRANSMISSION MAINS	1.660%
40	333.00	SERVICES	4.330%
41	334.00	METERS AND METER INSTALLATIONS	1.590%
42	335.00	HYDRANTS	2.250%
43	340.00	FURNITURE	2.550%
44	343.00	TOOLS, SHOP AND GARAGE EQUIPMENT	3.750%
45	344.00	LABORATORY EQUIPMENT	24.270%
46	346.00	COMMUNICATION EQUIPMENT	2.160%
47	348.00		2.550%
48			
49	[1]	Various Rate for Computer Equipment	
50		340550-Office Furniture & Equipment	20.000%
51		340560-Office Furniture & Equipment	10.000%
52		340560-SIP/SAP (NEW Proposed)	6.667%

Proposed

SCHEDULE OF RATES

for

AQUA NORTH CAROLINA, INC

for providing water and sewer utility service in

ALL ITS SERVICE AREAS IN NORTH CAROLINA

WATER UTILITY SERVICE

All North Carolina Service, Except as Noted Below

Monthly Metered Service (Residential and Commercial Customers):

Base facility charge (zero usage based on meter size)

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
< 1" meter	$ 25.31	$ 26.13	$ 27.06	$ 28.03
1" meter	$ 63.28	$ 65.33	$ 67.65	$ 70.08
1 1/2" meter	$ 126.55	$ 130.65	$ 135.30	$ 140.15
2" meter	$ 202.48	$ 209.04	$ 216.48	$ 224.24
3" meter	$ 379.65	$ 391.95	$ 405.90	$ 420.45
4" meter	$ 632.75	$ 653.25	$ 676.50	$ 700.75
6" meter	$ 1,265.50	$ 1,306.50	$ 1,353.00	$ 1,401.50
Usage charge / 1,000 gallons	$ 7.89	$ 8.17	$ 8.60	$ 9.05

All service areas unless noted differently below

Arbor Run, Bayleaf, Merion and Pebble Bay Subdivisions

Tiered usage charge/1,000 gallons (residential)

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
1 - 4,000 gallons	$ 4.77	$ 4.93	$ 5.20	$ 5.46
4,001 - 8,000 gallons	$ 7.16	$ 7.39	$ 7.80	$ 8.19
8,001 - 15,000 gallons	$ 10.75	$ 11.10	$ 11.72	$ 12.31
15,001+ gallons	$ 14.33	$ 14.79	$ 15.62	$ 16.40

Tiered usage charge/1,000 gallons (irrigation meters)

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
1 - 15,000 gallons	$ 10.75	$ 11.10	$ 11.72	$ 12.31
15,001+ gallons	$ 14.33	$ 14.79	$ 15.62	$ 16.40

Usage charges where water is purchased from water provider for resale:

Service Area	Water Provider	Usage /1,000 gals
Twin Creeks	City of Asheville	$4.96
Heather Glen and Highland on the Point	City of Belmont	$14.40
Southpoint Landing	City of Belmont	$14.40
Park South	City of Charlotte	$2.19
Parkway Crossing	City of Charlotte	$2.19
Springhill / Springdale	City of Concord	$5.42
Hoopers Valley	City of Hendersonville	$4.83
Crystal Creek	City of Hendersonville	$4.83
Rambling Ridge	City of Hendersonville	$4.83
Brookwood	City of Hickory (outside)	$3.25
Heritage Farms	City of Hickory (inside)	$3.25
Cedarwood Estates	City of Hickory (inside)	$3.25
Hill-N-Dale	City of Lincolnton	$9.21
East Shores	City of Morganton	$2.51
Greenfield	City of Mt. Airy	$6.69
Bett's Brook	City of Newton	$3.29
Crestwood	Davidson Water Co.	$4.76
Lancer Acres	Davidson Water Co.	$4.76
Beard Acres	Davidson Water Co.	$4.76
Woodlake Development	Harnett County	$2.78
Beechwood Cove	Chatham County	$7.04
Chatham	Chatham County	$7.04
Cole Park Plaza Shopping Center	Chatham County	$9.98
Hidden Valley	Chatham County	$7.04
Polks Landing	Chatham County	$7.04
Chapel Ridge	Town of Pittsboro	$23.72
Laurel Ridge	Town of Pittsboro	$23.72
The Parks at Meadowview	Town of Pittsboro	$23.72
River Hill Heights	Iredell Water Corp.	$3.61
Bedford at Flowers Plantation	Johnston County	$3.21
Bennett Place	Johnston County	$3.21

Chatham	Johnston County	$3.21
Cottages at Evergreen	Johnston County	$3.21
Cottonfield Village	Johnston County	$3.21
Creekside Place	Johnston County	$3.21
Eastlake at Flowers Plantation	Johnston County	$3.21
Evergreen	Johnston County	$3.21
Flowers Crest	Johnston County	$3.21
Flowers Shopping Center	Johnston County	$3.21
Forge Creek	Johnston County	$3.21
Longleaf	Johnston County	$3.21
Magnolia	Johnston County	$3.21
Magnolia Place/Village	Johnston County	$3.21
Mill Creek North	Johnston County	$3.21
Mill Creek West	Johnston County	$3.21
Neuse Colony	Johnston County	$3.21
North Farm	Johnston County	$3.21
North Farm Cottages	Johnston County	$3.21
North Village	Johnston County	$3.21
Parkway Center/Village	Johnston County	$3.21
Peachtree	Johnston County	$3.21
Pineville Club	Johnston County	$3.21
Pineville East	Johnston County	$3.21
Pineville East Cottages/Palmetto Pl.	Johnston County	$3.21
Pineville East Estates	Johnston County	$3.21
Pineville West	Johnston County	$3.21
Plantation Park	Johnston County	$3.21
Plantation Pointe	Johnston County	$3.21
Poplar Woods	Johnston County	$3.21
River Dell East	Johnston County	$3.21
River Dell Townes	Johnston County	$3.21
Riverdell Elementary School	Johnston County	$3.21
Ross Landing	Johnston County	$3.21
South Plantation	Johnston County	$3.21
South Quarter	Johnston County	$3.21
Southgate	Johnston County	$3.21
Summerset Place	Johnston County	$3.21
Sun Ridge Farms	Johnston County	$3.21
Sweetgrass	Johnston County	$3.21
The Gardens at Flowers Plantation	Johnston County	$3.21
The Meadows	Johnston County	$3.21
The Nine	Johnston County	$3.21

The Woodlands	Johnston County	$3.21
Trillium	Johnston County	$3.21
Village at Flowers Plantation	Johnston County	$3.21
Walker Woods	Johnston County	$3.21
Watson's Mill	Johnston County	$3.21
West Ashley	Johnston County	$3.21
Whitfield at Flowers Plantation	Johnston County	$3.21
Wilders Woods and Extension	Johnston County	$3.21
Holly Hills	Town of Forest City	$5.63
Pear Meadows	Town of Fuquay-Varina	$5.18
Swiss Pine Lake	Town of Spruce Pine	$5.96

Monthly Unmetered Service/REU: 1/
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
Residential Rate	$ 63.28	$ 65.33	$ 67.65	$ 70.08
Commercial Rate	$ 86.05	$ 88.84	$ 94.71	$ 98.11

Brookwood (Cumberland and Hoke Counties) Service Areas

Monthly Metered Service (residential and commercial customers):

Base facility charge (zero usage based on meter size)

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
< 1" meter	$ 19.40	$ 20.87	$ 21.74	$ 22.65
1" meter	$ 48.50	$ 52.18	$ 54.35	$ 56.63
1 1/2" meter	$ 97.00	$ 104.35	$ 108.70	$ 113.25
2" meter	$ 155.20	$ 166.96	$ 173.92	$ 181.20
3" meter	$ 291.00	$ 313.05	$ 326.10	$ 339.75
4" meter	$ 485.00	$ 521.75	$ 543.50	$ 566.25
6" meter	$ 970.00	$ 1,043.50	$ 1,087.00	$ 1,132.50
Usage charge / 1,000 gallons	$ 6.17	$ 6.67	$ 7.02	$ 7.39

Usage charges where water is purchased from water provider for resale:

Service Area	Water Provider	Usage /1,000 gals
Kelly Hills	Fayetteville PWC	$3.54
Bretton Woods	Fayetteville PWC	$3.54
Raintree	Fayetteville PWC	$3.54
Colony Village	Fayetteville PWC	$3.54
Windsong	Fayetteville PWC	$3.54

Service Area	Water Provider	Usage /1,000 gals
Porter Place	Fayetteville PWC	$3.54
Thornwood	Fayetteville PWC	$3.54
County Walk	Fayetteville PWC	$3.54
Lands Down West	Fayetteville PWC	$3.54
S & L Estates	Fayetteville PWC	$3.54
Tarleton Plantation	Fayetteville PWC	$3.54
Springdale	Fayetteville PWC	$3.54
Ridge Manor	Fayetteville PWC	$3.54
Forest Lake	Fayetteville PWC	$3.54
Arden Forest	Fayetteville PWC	$3.54
Wendemere	Fayetteville PWC	$3.54
Jena-Shane	Fayetteville PWC	$3.54
Stoney Point	Fayetteville PWC	$3.54
Woodland Run	Town of Linden	$5.23

Monthly Unmetered Service/REU: 1/
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
Residential Rate	$ 44.62	$ 48.00	$ 54.35	$ 56.63
Commercial Rate	$ 62.08	$ 66.78	$ 73.92	$ 79.28

Fairways Service Areas

Monthly Metered Service (residential and commercial customers):

Base facility charge (zero usage based on meter size)

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
< 1" meter	$ 13.15	$ 14.47	$ 14.85	$ 15.25
1" meter	$ 32.88	$ 36.18	$ 37.13	$ 38.13
1 1/2" meter	$ 65.75	$ 72.35	$ 74.25	$ 76.25
2" meter	$ 105.20	$ 115.76	$ 118.80	$ 122.00
3" meter	$ 197.25	$ 217.05	$ 222.75	$ 228.75
4" meter	$ 328.75	$ 361.75	$ 371.25	$ 381.25
6" meter	$ 657.50	$ 723.50	$ 742.50	$ 762.50
Usage charge / 1,000 gallons	$ 2.30	$ 2.53	$ 2.61	$ 2.68

Monthly Unmetered Service/REU: 1/
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
Residential Rate	$ 28.93	$ 31.83	$ 31.19	$ 32.03
Commercial Rate	$ 46.03	$ 50.65	$ 50.49	$ 51.85

OTHER WATER SERVICE CHARGES AND FEES

Water Capacity Fee per GPD - Flowers Plantation Development (Buffalo Creek and Neuse Colony):

Water capacity fee per GPD (Johnston County FY 22/23) $ 7.00

Reconnection Charges: 2/
If water service cut off by Aqua NC for good cause: $35.00
If water service discontinued at customer's request: $15.00

Connection Charges (*Note: In some areas, connection charges may not apply pursuant to contract properly filed with the Commission. In addition, Aqua NC has numerous specific Subdivision connection charges that Aqua NC is not seeking to change as a result of this proceeding and were approved in prior cases. A comprehensive listing of these fees is currently being compiled and will be filed as a supplement to the schedule of rates during this proceeding.)*:

<1" meter -
For taps made to existing mains installed inside franchised service area: 3/ $800.00

For individual connections outside Franchised service area: 4/ Actual cost of installation 5/

1" meter or larger: 120% of actual cost of making tap, including setting meter and box.

Meter Installation Fee: 4/ $70.00
(Note: The fee will be charged only where cost of meter installation is not otherwise recovered through connection charges.)

Reconnection Charges:
If water service cut off by Aqua NC for good cause: $35.00

If water service discontinued at customer's request: $15.00

Production and Storage Contribution in Aid of Construction Fee: 4/ $1,700 per REU

For individual connections where lot owner has made no contribution in aid of construction and lot was not included in original franchised service area

Billing Service Charge: 6/ $ 2.00/month/bill

New Customer Account Fee: $ 20.00

(If customer receives both water and sewer utility service from Aqua NC, then the customer shall only be charged a new account fee for water)

SEWER UTILITY SERVICE

All North Carolina Service, Except as Noted Below

Monthly Unmetered Service:
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
Residential Rate	$ 89.03	$ 89.85	$ 92.59	$ 93.94
Commercial Rate	$117.48	$ 118.56	$ 124.83	$ 127.37

STEP system flat rate (Monticello, Holly Brook, Saddleridge) $32.00

Monthly Metered Service (residential and commercial customers):

Base facility charge, based on water meter size:
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
< 1" meter	$ 70.77	$ 71.42	$ 71.33	$ 72.37
1" meter	$ 176.93	$ 178.55	$ 178.33	$ 180.93
1 1/2" meter	$ 353.85	$ 357.10	$ 356.65	$ 361.85
2" meter	$ 566.16	$ 571.36	$ 570.64	$ 578.96
3" meter	$1,061.55	$1,071.30	$1,069.95	$1,085.55
4" meter	$1,769.25	$1,785.50	$1,783.25	$1,809.25
6" meter	$3,538.50	$3,571.00	$3,566.50	$3,618.50
Usage charge / 1,000 gallons	$ 4.11	$ 4.16	$ 4.24	$ 4.32

All service areas unless noted differently below

Carolina Meadows, Inc. will be charged 100% of the sum of all contributory water metered base facility charges

Hawthorne at the Greene Apartments, Beaver Farms Subdivision, Woodland Farms and Rocky Ridge in Mecklenburg County, North Carolina

Base facility charge/REU	$54.33 (collected for Carolina Water)
Usage charge/1,000gallons:	$ 6.75

Fairways Service Areas

Monthly Unmetered Service:
All service areas unless noted differently below

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
Residential Rate	$ 93.87	$ 96.34	$ 95.75	$ 97.27
Commercial Rate	$ 106.54	$ 109.34	$ 109.43	$ 111.17

Monthly Metered Service (residential and commercial customers):

	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
< 1" meter	$ 74.50	$ 76.46	$ 75.99	$ 77.20
1" meter	$ 186.25	$ 191.15	$ 189.98	$ 193.00
1 1/2" meter	$ 372.50	$ 382.30	$ 379.95	$ 386.00
2" meter	$ 596.00	$ 611.68	$ 607.92	$ 617.60
3" meter	$ 1,117.50	$ 1,146.90	$ 1,139.85	$ 1,158.00
4" meter	$ 1,862.50	$ 1,911.50	$ 1,899.75	$ 1,930.00
6" meter	$ 3,725.00	$ 3,823.00	$ 3,799.50	$ 3,860.00
Usage charge / 1,000 gallons	$ 2.95	$ 3.02	$ 3.01	$ 3.06

OTHER WASTEWATER SERVICE CHARGES AND FEES

Grinder Pump Installation Fee – Governors Club Subdivision: Actual Cost
(Docket No. W-218, Sub 277)

The homeowner or house builder shall be required to prepay in full to the outside contractor installing the grinder pump the entire cost of the installation, including the applicable engineering inspection fee, as specified in Aqua NC's Grinder Pump Installation In-house Procedures, a copy of which is filed with the Commission.

Once the grinder pump is initially installed, it will be the responsibility of Aqua NC to maintain, repair, and replace the grinder pump. However, if damage to a grinder pump is shown to be due to homeowner negligence, the homeowner will be liable for the cost of the repair or replacement of the grinder pump.

Sewer Plant Capacity Fee per GPD (DEQ Design Requirements) – River Park Development:

Sewer Plant Capacity Fee/GPD (See W-218, Sub 143): $10.00

Wastewater Capacity Fee per GPD - Flowers Plantation Development (Buffalo Creek):

Wastewater capacity fee per GPD (See W-218, Sub 497 & 520): $14.62

Sewer Plant Capacity Fee per GPD – Flowers Plantation Development (Neuse Colony):

Sewer Plant capacity fee per GPD (See W-218, Sub 497 & 520): $ 9.47

Reconnection Charges: 2/

If sewer service cut off by Aqua NC for good cause by disconnecting water: $35.00

If sewer service cut off by Aqua NC for good cause by any method other than noted above: Actual Cost 7/

Grease Traps:

Aqua NC may require installation and/or proper operation of grease traps on grease producing commercial facilities. Failure to properly operate grease traps will result in disconnection of service pursuant to Commission Rule R10-16.

Non-domestic and Industrial Waste:

All nondomestic and industrial waste is subject to the Sewer Use Rule. The Sewer Use Rule can be accessed at [URL for Aqua NC website page that posts the Rule] and is also available upon request. The Sewer Use Rule requires Users (utility customers) to provide advance notice of any nondomestic or industrial waste discharge into the Utility's sanitary sewer systems, and to meet certain effluent limitations and pretreatment requirements. Violation of the Sewer Use Rule may result in disconnection. Reconnection will require reimbursement of the Utility's actual costs incurred as a result of the violation. Repeat violations may result in permanent disconnection.

As part of the Sewer Use Rule, the Utility may require installation and/or proper operation of grease traps on grease producing commercial facilities.

Failure to properly operate grease traps will result in disconnection of service pursuant to Commission Rule R10-16.

OTHER MATTERS

Returned Check Charge:	$25.00
Bills Due:	On billing date
Billing Frequency:	Monthly for service in arrears
Bills Past Due:	15 days after billing date
Finance Charge for Late Payment:	1% per month will be applied to the unpaid balance of all bills still past due 25 days after billing date.

Water and Wastewater System Improvement Charge (WSIC)

The Water and Wastewater System Improvement Charge (WSIC) Percentage set forth on this schedule is applicable where clearly denoted on this rate schedule, and this percentage shall be added to the service charges billed. This percentage shall be limited to no more than 7.5%. Changes to the WSIC shall be occasioned by filings pursuant to G.S. 62-133.12.

WSIC Percentage Rate: 0.00%

Availability Rates

Woodlake Subdivision
Water: $5.00/month
Sewer: $3.75/month

Governors Village Subdivision, Governors Forest Subdivision, Governors Village Townhomes:
Sewer: $150.00/residential lot/year

Governors Club:
Sewer: $20.00/month

1/ Aqua NC, at its expense, may install a meter and charge the metered rate.

2/ When service is disconnected and reconnected by the same unit owner within a period of less than nine months, the entire flat rate and/or base charge rate will be due and payable before the service will be reconnected.

3/ In most areas, connection charges do not apply pursuant to contract and only the $70.00 meter installation fee will be charged to the first person requesting service (generally the builder). Where Aqua NC must make a tap to an existing main, the charge will be $800.00, and where main extension is required, the charge will be 120% of the actual cost.

4/ Individual connections outside franchised service areas may be made pursuant to this tariff in the following circumstances: (1) upon request of a bona fide customer as that term is defined in Commission Rule R7-16(a)(1); (2) the customer shall be located within 100 ft. of an existing Aqua NC main; and (3) the request may come from no more than two customers located in the same area (requests for more than two connections require an application for a new franchise or a request for approval of a contiguous extension). To connect such a customer, Aqua NC shall file a notice with the Commission (pursuant to Docket No. W-218, Sub 177), at least 30 days before it intends to make the tap. This notice shall include an explanation of the circumstances requiring a tap and an 8.5” x 11” map showing the location of the tap in relation to the Aqua NC’s existing main. If the Public Staff does not object to the tap within the 30 day period, or upon written notice within that period from the Public Staff that it will not object, Aqua NC may proceed with the connection.

5/ Actual cost for such a connection shall include installation of a 6” or smaller main extension (if necessary), tap of the main, service line, road bore (if necessary), meter box, meter, backflow preventer (if necessary), and Aqua NC’s direct labor cost. Aqua NC shall give a written cost quote to the customer(s) applying for connection before actually beginning the installation of the work.

6/ Aqua NC is authorized to include on its monthly water bill the charges resulting from sewer service provided by the Town of Cary, the Town of Fuquay-Varina, Wake County, and various Commission appointed emergency operators where specifically approved by the Commission. Aqua NC will bill the Town of Cary, the Town of Fuquay-Varina, Wake County, or emergency operator $2.00 per month per bill for providing this service.

7/ If sewer disconnection is required, after all reasonable efforts by Aqua NC, to encourage the customer to comply with the provisions of the tariff have been made, Aqua NC may install a valve or other device appropriate to cut off or block the customer's sewer line.

Prior to disconnection, Aqua NC shall give the customer written notice at least seven days prior to disconnection. Said notice shall include, at the minimum, a copy of this reconnection provision and the estimated cost to make the cut off and install the valve or other device.

In the event an emergency or dangerous condition is found or if fraudulent use is detected, sewer service may be cut off without notice. In such an event, notice, as described above will be given as soon as possible.

Upon payment of outstanding balance, actual cost of termination and reconnection and other appropriate fees (for example, a deposit if required by Aqua NC), Aqua NC shall restore the service with three business days.

Aqua North Carolina, Inc. **Exhibit P**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Chart of Accounts used on Income Statement

WATER

(1)	(2)
Revenue	
Miscellaneous Revenues	631500-WT-Cont Serv-Eng-T&D OPER
414000-Net Gain(Loss) Utility Prop	631700-WT-Cont Serv-Eng-Cust Accts
414030-Gain (Loss) on Sale of Utility	631800-WT-Cont Serv-Eng-A & G
419010-Interest Inc-Other	635300-WT-Cont Serv-Testg-WTTRT OPER
419015-Interest Inc-Banks	635400-WT-Cont Serv-Testg-WTTRT MAINT
420000-Allow Funds Used During Const	636100-WT-Cont Serv-Oth-Source OPER
420001-Allow Funds Used During Const	636200-WT-Cont Serv-Oth-Source MAINT
420002-Allow Funds Used During Const	636300-WT-Cont Serv-Oth-WTRTRT OPER
421010-Nonutil Inc-Sale Of Prop	636400-WT-Cont Serv-Oth-WTRTRT MAINT
463000-Abatement	636500-WT-Cont Serv-Oth-T&D OPER-Gen
467000-Interdepartmental Sales	636501-WT-Cont Serv-Oth-T&D OPER-Main
471000-Misc Srv Rev	636503-WT-Cont Serv-Oth-T&D OPER-Metr
471010-Misc Srv Rev-RECONNECTION FEE	636600-WT-Cont Serv-Oth-T&D MAINT-Gen
471050-Misc Srv Rev-LATE PAYMENT FEES	636603-WT-Cont Serv-Oth-T&D MAINT-Mtr
471060-Misc Srv Rev-BAD CHECK FEE	636604-WT-Cont Serv-Oth-T&D MAINT-Hyd
471070-Misc Srv Rev-NEW ACCT FEE	636610-WT-Cont Serv-Oth-Build&Grounds
471080-Misc Srv Rev-MISC	636620-WT-Cont Serv-Oth-MAINT&Constr
471100-Misc Srv Rev-DSIC IMPRV SURCH	636630-WT-Cont Serv-Oth-Security
471200-Misc Srv Rev-ST TAX ADJ SURCH	636640-WT-Cont Serv-Oth-Temp Help
Non-Utility Revenue	**Materials & Supplies**
415000-Rev-Merch,Job,Contract	620100-WT-Mat&Sup-Source OPER
415010-Rev-Contract-WW Billing	620200-WT-Mat&Sup-Source MAINT
415030-Rev-Contract-Base	620300-WT-Mat&Sup-WTRTRT OPER
415040-Rev-Contract-Cost Plus	620400-WT-Mat&Sup-WTRTRT MAINT
421030-Nonutil Inc-Antennae	620500-WT-Mat&Sup-T&D OPER-Gen
421900-Nonutil Inc-Other	620501-WT-Mat&Sup-T&D OPER-Mains
475000-Revenues From Other Systems	620502-WT-Mat&Sup-T&D OPER-Services
Service Revenues	620503-WT-Mat&Sup-T&D OPER-Meters
416000-Exp-Merch,Job,Contract	620505-WT-Mat&Sup-T&D OP-BLACKTOP MAT
460100-Unmetered Rev-RESIDENTIAL	620506-WT-Mat&Sup-T&D OP-FRIEGHT
460200-Unmetered Rev-COMMERCIAL	620507-WT-Mat&Sup-T&D OP-MAINT OF OTH
460600-Unmetered Rev-OTHER	620510-WT-Mat&Sup-T&D OP-SALT SUPPLY
460700-Unmetered Rev-AVAILABILTY LOT	620511-WT-Mat&Sup-T&D OP-BUILDING SUP
461100-Metered Sales-Residential	620512-WT-Mat&Sup-T&D OP-MAINT SUPPLY
461200-Metered Sales-Commercial	620513-WT-Mat&Sup-T&D OP-SAFETY SUPPL
471300-WT-Revenue Reserve	620514-WT-Mat&Sup-T&D OP-TOOL PURCH
474000-Other Water Rev	620600-WT-Mat&Sup-T&D MAINT-Gen
474020-Other Water Rev-Spec Contract	620601-WT-Mat&Sup-T&D MAINT-Mains
474040-Other Water Rev-Accrued Util	620602-WT-Mat&Sup-T&D MAINT-Services
Uncollectibles	620603-WT-Mat&Sup-T&D MAINT-Meters
670700-WT-Bad Debt Expense-Cust Accts	620606-WT-Mat&Sup-T&DMNT-FRIEGHT

Aqua North Carolina, Inc. **Exhibit P**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Chart of Accounts used on Income Statement

W A T E R

(1)

670710-WT-Recovery of Bad Debt
670720-WT-Bad Debt Reserve Change

O&M Expense

Chemicals

618300-WT-Chem-WTRTRT-OPER-GENERAL
618310-WT-Chem-WTRTRT-OPER-ALUM
618320-WT-Chem-WTRTRT-OPER-CAUSTIC
618325-WT-Chem-WTRTRT-OPER-CHLORINE
618335-WT-Chem-WTRTRT-OPER-FLUORIDE
618340-WT-Chem-WTRTRT-OPER-HYPOCHLORI
618345-WT-Chem-WTRTRT-OPER-POLYPHOSPH
618350-WT-Chem-WTRTRT-OPER-ZINC ORTHO
618355-WT-Chem-WTRTRT-OPER-SODA ASH
618357-WT-Chem-WTRTRT-OPER-SODIUM THI
618363-WT-Chem-WTRTRT-OPER-SOLAR SALT
618365-WT-Chem-WTRTRT-OPER-LIME
618385-WT-Chem-WTRTRT-OPER-POTAPERM
618395-WT-Chem-WTRTRT-OPER-MISC Chem

Contractual Services

631100-WT-Cont Serv-Eng-Source OPER
631200-WT-Cont Serv-Eng-Source MAINT
631300-WT-Cont Serv-Eng-WTRTRT OPER

Salaries and Wages

601110-WT-Source Oper LBR-Employ-Rg
601119-WT-Source Oper LBR-Employ-OT
601210-WT-Source Maint LBR-Employ-Rg
601219-WT-Source Maint LBR-Employ-OT
601310-WT-WTRTRT Oper LBR-Employ-Rg
601319-WT-WTRTRT Oper LBR-Employ-OT
601410-WT-WTRTRT Maint LBR-Employ-Rg
601419-WT-WTRTRT Maint LBR-Employ-OT
601510-WT-T&D Oper LBR-Emp-Sys-GEN-Rg
601519-WT-T&D Oper LBR-Emp-Sys-GEN-OT
601520-WT-T&D Oper LBR-Emp-Sy-Main-Rg
601530-WT-T&D Oper LBR-Emp-Sy-Srv-Rg
601539-WT-T&D Oper LBR-Emp-Sy-Srv-OT
601540-WT-T&D Oper LBR-Emp-Sy-Mtr-Rg
601549-WT-T&D Oper LBR-Emp-Sy-Mtr-OT
601570-WT-T&D Oper LBR-Emp-Oth Wrk-Rg
601579-WT-T&D Oper LBR-Emp-Oth Wrk-OT
601610-WT-T&D Maint LBR-Emp-Sy-GEN-Rg
601619-WT-T&D Maint LBR-Emp-Sy-GEN-OT

(2)

620613-WT-Mat&Sup-T&DMNT-SAFETY SUPPL
620614-WT-Mat&Sup-T&DMNT-TOOL PURCH

Purchased Power

615100-WT-Purchased Power-SOURCE OPER
615300-WT-Purchased Power-TREAT OPER
616100-WT-Fuel PWR Prod-SOURCE OPER
616300-WT-Fuel PWR Prod-TREAT OPER
616500-WT-Fuel PWR Prod-T&D OPER

Purchased Water

610100-WT-Purchased Water

Rents

641100-WT-Rent Bldg/RP-Source OPER
641200-WT-Rent Bldg/RP-Source MAINT
641300-WT-Rent Bldg/RP-WTRTRT OPER
641500-WT-Rent Bldg/RP-T&D OPER
641700-WT-Rent Bldg/RP-Cust Accts
642100-WT-Rent Equip-Source OPER
642200-WT-Rent Equip-Source MAINT
642300-WT-Rent Equip-WTRTRT OPER
642500-WT-Rent Equip-T&D OPER
642600-WT-Rent Equip-T&D MAINT
642700-WT-Rent Equip-Cust Accts

General Expense

Contra Expense - Capitalized Overheads

676210-WT-Cap OH Credit-Labor
676220-WT-Cap OH Credit-Benefits
676230-WT-Cap OH Credit-PR Taxes
676240-WT-Cap OH Credit-Other

Contractual Services

632800-WT-Cont Serv-Acct-A & G
633800-WT-Cont Serv-Legl-A & G
636700-WT-Cont Serv-Oth-Cust Accts
636710-WT-WorkFlow Processing Fee
636720-WT-WorkFlow Billing Postage
636740-WT-ACO Lockbox Fees
636800-WT-Cont Serv-Oth-A&G
636810-WT-Cont Serv-Oth-A&G-HRDW MANT
636820-WT-Cont Serv-Oth-A&G-SFTW MANT
636830-WT-Cont Serv-Oth-A&G-DIS RECOV
636840-WT-Cont Serv-Oth-Lawson Supprt
636850-WT-Cont Serv-Oth-Misc Computer

Corp/ACO Charges

Aqua North Carolina, Inc. **Exhibit P**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Chart of Accounts used on Income Statement

W A T E R

(1)

601620-WT-T&D Maint LBR-Emp-Sy-Main-R
601629-WT-T&D Maint LBR-Emp-Sy-Main-O
601630-WT-T&D Maint LBR-Emp-Sy-Srv-Rg
601639-WT-T&D Maint LBR-Emp-Sy-Srv-OT
601640-WT-T&D Maint LBR-Emp-Sy-Mtr-Rg
601649-WT-T&D Maint LBR-Emp-Sy-Mtr-OT
601660-WT-T&D Maint LBR-Emp-LostTm-Rg
601669-WT-T&D Maint LBR-Emp-LostTm-OT
601670-WT-T&D Maint LBR-Emp-OthWrk-Rg
601679-WT-T&D Maint LBR-Emp-OthWrk-OT
650520-WT-Trans-T&D OP-Payrol-RG

Telephone, Postage & Other Miscellaneous

675100-WT-Misc-SRC OPER
675200-WT-Misc-SRC MAINT
675300-WT-Misc-WTRTRT OPER
675400-WT-Misc-WTRTRT MAINT
675500-WT-Misc-T&D OPER
675562-WT-Misc-T&D OPER-Meters
675600-WT-Misc-T&D MAINT
675662-WT-Misc-T&D MAINT-Meters

Transportation and Equipment Operation

650100-WT-Trans-Source OPER
650200-WT-Trans-Source MAINT
650300-WT-Trans-WTRTRT OPER
650400-WT-Trans-WTRTRT MAINT
650500-WT-Trans-T&D OP-GENERAL
650511-WT-Trans-T&D OP-OUTSIDE SVC
650512-WT-Trans-T&D OP-CAR ALLOWANC
650513-WT-Trans-T&D OP-CAR WASH TCK
650514-WT-Trans-T&D OP-LICENSES
650515-WT-Trans-T&D OP-LEASE
650531-WT-Trans-T&D OP-DIESEL
650532-WT-Trans-T&D OP-GASOLINE
650533-WT-Trans-T&D OP-MOTOR OIL
650540-WT-Trans-T&D OP-PARTS AUTO&MCH
650541-WT-Trans-T&D OP-BATTERIES
650542-WT-Trans-T&D OP-BACKHOE PART
650543-WT-Trans-T&D OP-BRAKES
650544-WT-Trans-T&D OP-TIRES
650545-WT-Trans-T&D OP-TOOL PURCHASES
650553-WT-Trans-T&D OP-GAIN LEASED EQ
650554-WT-Trans-T&D OP-GAIN SALE ASST

(2)

634900-WT-Corp Mgmt Fees
636730-ACO-WTR Allocations

Employee Benefits

604810-WT-A&G Empl-HEALTH PLANS
604811-WT-A&G Emp-BCPPO
604813-WT-A&G Emp-DENTAL PLAN
604820-WT-A&G Emp-KEYSTONE HMO
604821-WT-A&G Emp-US HEALTHCARE HMO
604822-WT-A&G Empl-Insurance Payments
604824-WT-A&G Empl-Contributions Dent
604827-WT-A&G Empl-Pension Service Co
604828-WT-A&G Empl-OPEB Service Costs
604829-WT-A&G Empl-Nonqual Service Co
604831-WT-A&G Emp-POSTRT BEN(FAS 106)
604833-WT-A&G Emp-Pension Paid
604834-WT-A&G Emp-ANNUAL PHYSICALS
604836-WT-A&G Empl-EXCESS PLAN & SERP
604837-WT-A&G Empl-CONTRIB THRIFT PL
604838-WT-Aqua Year End Contribution
604840-WT-A&G Empl-GROUP LIFE INS
604841-WT-A&G Empl-ST DISABILITY
604842-WT-A&G Empl-LTD INSURANCE
604845-WT-A&G Empl-EDUCATION
604850-WT-A&G Empl-WELFARE EXP-Gen
604851-WT-A&G Emp-BENEFIT STATEMENTS
604852-WT-A&G Emp-BACKGROUND CHECKS
604853-WT-A&G Emp-COFFEE & SUPPLIES
604854-WT-A&G Emp-DOT PHYSICALS
604855-WT-A&G Emp-EASE CONTRACT
604856-WT-A&G Emp-EMPLOYMENT ADV
604857-WT-A&G Emp-FLOWERS & FRUIT
604858-WT-A&G Emp-RETIREMENT GIFTS
604859-WT-A&G Emp-HEALTH FAIR
604860-WT-A&G Emp-RETIREMENT LUNCHS
604861-WT-A&G Emp-OCC HLTH FACILITIES
604862-WT-A&G Emp-PICNIC
604863-WT-A&G Emp-PRE-EMPLOYMENT PHYS
604864-WT-A&G Emp-PROF SERV - HR
604865-WT-A&G Emp-SEMINARS
604866-WT-A&G Emp-SERVICE AWARDS
604867-WT-A&G Emp-TUITION RFND-NONTAX
604868-WT-A&G Emp-VACCINATIONS

Aqua North Carolina, Inc. **Exhibit P**
Docket W-218 Sub 573
Brookwood and LaGrange Water
Chart of Accounts used on Income Statement

W A T E R

(1)

650555-WT-Trans-T&D OP-CRASH
650600-WT-Trans-T&D MAINT

Employee Benefits (cont.)
604880-WT-A&G Fees COLI Accounts
604891-WT-A&G Empl-INTERCO BENEFITS
604899-WT-A&G Empl-MISC

In-State Charges
634700-WT-Cust Services-Cust Accts
634800-WT-Cont Serv-Mgmt F-A & G
634801-WT-Cont Serv-Mgmt F-A & G
634810-State Billings Clearing

Insurance
656800-WT-Ins-Vehicle-A & G
657800-WT-Ins-Gen Liab-A & G
658800-WT-Ins-Work Comp-A & G
659800-WT-Ins-Other-A & G

Materials & Supplies
620700-WT-Mat&Sup-Cust Accts
620800-WT-Mat&Sup-A & G
620802-WT-MAT&SUP-A&G-PAPER

Purchased Power
615800-WT-Purchased Power-A & G EXPS
616800-WT-Fuel PWR Prod-A & G EXPS

Regulatory Expense
666800-WT-Reg Com-Amort Rate Case-A&G

Rents
641800-WT-Rent Bldg/RP-A & G
642800-WT-Rent Equip-A & G

Salaries and Wages
601710-WT-Cust Accts Labor-Employ-Rg
601719-WT-Cust Accts Labor-Employ-OT
601810-WT-A & G Labor-Employ-Rg
601819-WT-A & G Labor-Employ-OT
603810-WT-A & G Labor-Officers, Exec
603820-WT-A & G Labor-Bonuses
603830-WT-A & G Labor-Dividend Equiv
603840-WT-A & G Labor-Stock Option Co
603841-WT-A & G Restricted Stock Amor
603842-WT-A & G PSU Amortization
603843-WT-A & G RSU Amortization

Telephone, Postage & Other Miscellaneous
660800-WT-Advertising-A & G

(2)

604869-WT-A&G Emp-WELLNESS PROGRAMS
604870-WT-A&G Emp-EMPLY X-MAS GIFTS

Telephone, Postage & Other Miscellaneous (cont.)
675834-WT-Misc-A&G-MEALS 100% DED
675836-WT-Misc-A&G-MEALS 50% DED
675840-WT-Misc-A&G-SEMINARS
675842-WT-Misc-A&G-SUBSCRIPT
675844-WT-Misc-A&G-TRADE ASSC-PER EXP
675846-WT-Misc-A&G-TRV
675847-WT-Misc-A&G-TRV-Auto Mile Reim
675848-WT-Misc-A&G-TRV-RENTAL CAR
675849-WT-Misc-A&G-TRV-Airplane
675850-WT-Misc-A&G-TRV-HOTEL
675855-WT-Misc-A&G-HEAT OIL
675856-WT-Misc-A&G-UNIFORMS
675858-WT-Misc-A&G-Bank Fees
675859-WT-Misc-A&G-CO Exp-All Other
675860-WT-Misc-A&G-Payroll Overhead
675861-WT-Misc-A&G-SERVICE CLEARING
675864-WT-Misc-A&G-Claims
675865-WT-Misc-A&G-AR/AP Adj
675866-WT-Misc-A&G-Utilities

Transportation and Equipment Operation
650800-WT-Trans-A & G
650811-WT-Trans-A&G-Outside Svc

Other Expense

Amortization Expense
406000-Amort-Util Plant Acq Adj
407201-Amort-Tank Painting
407300-Amort-Other Utility Plant
407400-Amort Regulatory Debits
428000-Amort-Debt Disc & Expense

Depreciation Expense
403000-Deprec Exp-Utility Plant
403010-Deprec Exp-IS
403020-Deprec Exp-Other Phy Prop
407301-Amort-CIAC

Income Tax-Federal
409101-Federal Income Tax
409102-Federal Income Tax-OTHER
410101-Deferred Federal Income Taxes
410103-Deferred Fed Tax - Options

Aquo North Carolina, Inc. **Exhibit P**

Docket W-218 Sub 573

Brookwood and LaGrange Water

Chart of Accounts used on Income Statement

W A T E R

(1)

675700-WT-Misc-Cust Accts
675800-WT-Misc-A&G
675802-WT-Misc-A&G-ACT&EVNT 100% D
675804-WT-Misc-A&G-ACT&EVNT 50% D
675805-WT-Misc-A&G-Civic Org Events
675808-WT-Misc-A&G-COMM EXP
675809-WT-Misc-A&G-TOLL FREE
675810-WT-Misc-A&G-DATA LINES
675811-WT-Misc-A&G-PC Support&SUPPLY
675812-WT-Misc-A&G-NETWORK SUPPORT
675815-WT-Misc-A&G-Computer Paper
675816-WT-Misc-A&G-CONTRIB
675817-WT-Misc-A&G-Toner
675818-WT-Misc-A&G-COPIES
675819-WT-Misc-A&G-Office Supplies
675820-WT-Misc-A&G-DIRECTORS
675822-WT-Misc-A&G-DISAST RECOV
675824-WT-Misc-A&G-DUES
675825-WT-Misc-A&G-Promotional Items
675826-WT-Misc-A&G-ENTERTAIN
675827-WT-Misc-A&G-FINES&PENALTIES
675828-WT-Misc-A&G-LIC&PER
675830-WT-Misc-A&G-MAIL&POST
675831-WT-Misc-A&G-MAIL OVERNIGHT
675832-WT-Misc-A&G-MAINT

Other Non-Periodic Benefit Costs

404827-Pension - Non Service Cost
404828-OPEB - Non Service Cost

Other Taxes

408110-Property Taxes
408121-Payroll Taxes-FICA
408122-Payroll Taxes-FUTA
408123-Payroll Taxes-SUTA
408139-Other Taxes-Misc
408201-Other Taxes-Capital Stock
408205-Other Taxes-Franchise Tax
408206-Other Taxes-Gross Receipts Tax
408209-Other Taxes-Other Misc

Regulatory Assessment Fee

408101-Assessment-PUC

(2)

Income Tax-State

409111-State Income Tax
409112-State Income Tax-OTHER
410111-Deferred State Income Taxes

Interest Expense

427200-Interest Expense-Short-Term De
427300-Interest Expense-Long-Term Deb
427310-Interest Expense-Pushdown Debt
427400-Interest Expense-Customer Depo
427500-Interest Expense-Other
427600-Interest Expense-Amort Debt Issue Cost

Non-Utility Expense

426060-Misc NonUtil Exp-CHARIT CONTR
426080-Misc NonUtil Exp-ACQUISITIONS
426090-Misc NonUtil Exp-NON-CUST REL
426110-Misc NonUtil Exp-Bill Mat&Serv
426210-Misc NonUtil-Acq-Payroll-Rg
426219-Misc NonUtil-Acq-Payroll-Ot
426220-Misc NonUtil-Acq-Trv & Pers
426230-Misc NonUtil-Acq-Prof Services
426320-Misc NonUtil-N-Cust-Trv & Pers
426340-Misc NonUtil-N-Cust-Act & Evnt
426900-Misc NonUtil Exp-OTHER
426950-Misc NonUtil-Nontax Ded Bus Ex

NEW GL Accounts this proceeding

Revenue

Miscellaneous Revenues

421960 Nonutil Inc-CAC/CIAC Tax G/U
465000 Sales-Irrigation Customers
474050 Other Water Rev-VBA

Non-Utility Expense

426310 Misc NonUtil-N-Cust-Payroll-Rg