Aqua North Carolina, Inc.

AQUA North Carolina Water and Sewer

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
AQUA North Carolina Water and Sewer
Table of Contents

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.**
   Aqua North Carolina Water and Sewer
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:
   Alamance, Alexander, Alleghany, Ashe, Avery, Buncombe, Burke, Cabarrus, Carteret, Caswell, Catawba, Chatham, Davidson, Davie, Durham, Forsyth, Franklin, Gaston, Granville, Guilford, Henderson, Iredell, Johnston, Lincoln, McDowell, Mecklenburg, Mitchell, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pender, Person, Polk, Randolph, Rockingham, Rowan, Rutherford, Stokes, Surry, Transylvania, Vance, Wake, Warren, Watauga, Yadkin
7. List the counties in which your provide sewer utility service:
   Alleghany, Carteret, Catawba, Chatham, Davidson, Durham, Forsyth, Guilford, Iredell, Johnston, Mecklenburg, Moore, Onslow, Pender, Polk, Randolph, Rowan, Stokes, Union, Wake, Yancey

PROPOSED AND PRESENT RATES

	Proposes Rates	Present Rates
8. Metered Residential Service		
Water	**See Exhibit J**	**See Exhibit J**
Sewer:	**See Exhibit J**	**See Exhibit J**
9 Flat Rate Residential Service		
Water	**See Exhibit J**	**See Exhibit J**
Sewer:	**See Exhibit J**	**See Exhibit J**
10. Nonresidential Service (explain):		
Water	**See Exhibit J**	**See Exhibit J**
Sewer:	**See Exhibit J**	**See Exhibit J**
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 — DOCKET NO. W-218, Sub 573

For 12 Months Ended December 31, 2021

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			

DOCKET NO.___W-218, Sub 573 _________

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 27th 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
AQUA North Carolina Water and Sewer
Original Cost Rate Base
Test Year Ending December 31, 2021

Exhibit Aw

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
			WATER											
			Test Year			Base Year		Multi-Year Rate Plan						
Line			**Per Books**	**Pro Forma**		**Pro Forma**		**Rate Year 1**		**Rate Year 2**		**Rate Year 3**		**Source**
No.	**Item**		**12/31/2021**	**Adjustments**	**Adjusted**	**Adjustments**	**12/31/2022**	**Adjustments**	**12/31/2023**	**Adjustment**	**12/31/2024**	**Adjustment**	**12/31/2025**	**Schedule***
1	**Utility Plant in Service**		312,796,925	-	312,796,925	-	312,796,925	-	312,796,925	-	312,796,925	-	312,796,925	Schedule 1, Column (e)
2	Post Test Year Utility Plant in Service Additions		-	-	-	24,497,238	24,497,238	22,623,920	47,121,158	21,487,782	68,608,940	21,087,387	89,696,326	Schedule 2, Column (c)
3	Post Test Year Utility Plant RETIREMENTS		-	-	-	(2,449,731)	(2,449,731)	(2,262,400)	(4,712,131)	(2,148,788)	(6,860,919)	(2,108,745)	(8,969,664)	Schedule 2, Column (b)
4	Common Assets Allocation		-	7,496,559	7,496,559	651,900	8,148,459	676,500	8,824,959	691,875	9,516,834	691,875	10,208,709	Schedule 3, Column (d)
5	IT Common Assets Allocation		-	6,150,637	6,150,637	1,728,255	7,878,892	911,750	8,790,642	1,023,163	9,813,805	765,657	10,579,462	Schedule 4, Column (d)
6	IT Common Assets Allocation - SIP/SAP		-	2,935,237	2,935,237	1,836,962	4,772,199	1,139,146	5,911,345	28,598	5,939,943	6,021	5,945,963	
7														
8	**Accumulated Depreciation and Cost of Removal Reserve**		(87,951,701)	-	(87,951,701)	(7,928,045)	(95,879,746)	(7,928,045)	(103,807,791)	(8,385,675)	(112,193,466)	(8,385,675)	(120,579,141)	Schedule 1, Column (o)
9	Accum Depr Reserve on Post Test Year Additions	[1]	-	-	-	(562,849)	(562,849)	(1,599,717)	(2,162,565)	(2,502,738)	(4,665,303)	(3,290,041)	(7,955,344)	Schedule 2, Column (h)
10	Accum Depr Reserve on Post Test Year RETIREMENTS		-	-	-	2,449,731	2,449,731	2,262,400	4,712,131	2,148,788	6,860,919	2,108,745	8,969,664	Schedule 2, Column (i)
11	Accum Depr Reserve on Common Assets		-	(2,458,666)	(2,458,666)	(465,764)	(2,924,430)	(465,764)	(3,390,194)	(479,820)	(3,870,014)	(479,820)	(4,349,834)	Schedule 3, Column (l)
12	Accum Depr Reserve on IT Common Assets		-	(1,242,756)	(1,242,756)	(950,119)	(2,192,875)	(950,119)	(3,142,994)	(1,222,259)	(4,365,253)	(1,222,259)	(5,587,512)	Schedule 4, Column (k)
13	Accum Depr Reserve on IT Common Assets - SIP/SAP		-	(24,460)	(24,460)	-	(24,460)	-	(24,460)	-	(24,460)	-	(24,460)	
14	Total Depreciated Utility Plant in Service - Ln 1 thru Ln 12		224,845,224	12,856,551	237,701,775	18,807,578	256,509,353	14,407,671	270,917,025	10,640,926	281,557,951	9,173,144	290,731,095	
15														
16	**Deduct:**													
17	Contributions in Aid of Construction at 12/31/2021		(102,529,498)	-	(102,529,498)	-	(102,529,498)	-	(102,529,498)	-	(102,529,498)	-	(102,529,498)	Schedule 5, Column (d)
18	IT Common CIAC Allocation		(19,602)	-	(19,602)	-	(19,602)	-	(19,602)	-	(19,602)	-	(19,602)	Schedule 6, Column (d)
19	Negative Acquisition Adjustments		(5,144,736)	-	(5,144,736)	-	(5,144,736)	-	(5,144,736)	-	(5,144,736)	-	(5,144,736)	Schedule 7, Column (c)
20	Accumulated Amortization of Positive Acquisition Adjustments		(5,502,809)	-	(5,502,809)	(300,146)	(5,802,955)	(300,146)	(6,103,101)	(300,146)	(6,403,247)	(300,146)	(6,703,393)	Schedule 8, Column (h)
21	Accumulated Amortization of Acquisition Incentive Adjustments		(946,950)	-	(946,950)	(79,544)	(1,026,494)	(79,544)	(1,106,038)	(79,544)	(1,185,582)	(79,544)	(1,265,126)	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		40,263,992	-	40,263,992	2,018,089	42,282,081	2,018,089	44,300,170	2,018,089	46,318,259	2,018,089	48,336,348	Schedule 5, Column (h)
26	Accumulated Amortization on CIAC IT Common Allocations		6,795	-	6,795	500	7,295	500	7,795	500	8,295	500	8,795	Schedule 6, Column (k)
27	Accumulated Amortization of Negative Acquisition Adjustments		3,533,495	-	3,533,495	113,027	3,646,522	113,027	3,759,549	113,027	3,872,576	113,027	3,985,603	Schedule 7, Column (h)
28	Positive Acquisition Adjustments		9,181,372	-	9,181,372	-	8,881,226	-	8,881,226	-	8,881,226	-	8,881,226	Schedule 8, Column (c)
29	Acquisition Incentive Adjustments		2,328,358	-	2,328,358	-	2,248,814	-	2,248,814	-	2,248,814	-	2,248,814	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		166,015,641	12,856,551	178,872,192	20,559,504	199,052,006	16,159,597	215,211,604	12,392,852	227,604,456	10,925,070	238,529,526	
32														
33	**Other Additions:**													
34	Materials and Supplies	[2]			2,864,854	87,092	2,951,946	89,739	3,041,685	92,467	3,134,152	95,278	3,229,430	Schedule 11, Column (k)
35	Plant Related to Future Customers				(65,525)	-	(65,525)	-	(65,525)	-	(65,525)	-	(65,525)	
36	Cash Working Capital			Ex. L F31	2,633,943	1,899,958	4,533,901	85,791	4,619,693	(533,139)	4,086,553	(530,689)	3,555,864	Exhibit L
37														
38	**Other Deductions:**													
39	Reserved Related to Plant for Future Customers				50,429	-	50,429	-	50,429	-	50,429	-	50,429	Item 13(d)
40	Accumulated Deferred Income Taxes				(17,651,775)	(2,331,668)	(19,983,443)	(687,688)	(20,671,131)	(493,755)	(21,164,886)	(544,195)	(21,709,081)	Schedule 15, Column (a)
41	Advances for Construction				(2,745,087)	-	(2,745,087)	-	(2,745,087)	-	(2,745,087)	-	(2,745,087)	Schedule 16, Column (a)
42	Customer Deposits				(218,900)	-	(218,900)	-	(218,900)	-	(218,900)	-	(218,900)	Schedule 17, Column (a)
43	Unclaimed Refunds				(46,582)	-	(46,582)	-	(46,582)	-	(46,582)	-	(46,582)	Schedule 12, Column (f)
44	**Total Aqua North Carolina Water Rate Base - Ln 31 thru Ln 43**		**166,015,641**	**12,856,551**	**163,693,549**	**20,214,886**	**183,528,745**	**15,647,440**	**199,176,185**	**11,458,425**	**210,634,610**	**9,945,464**	**220,580,074**	
45	**Average Rate Base**								**191,352,465**		**204,905,397**		**215,607,342**	

* From W-1, Item 10 Rate Base schedule for Aqua North Carolina Water, unless otherwise noted.
[1] Includes allocated common plant. See Exhibit A1 for detail.
[2] Adjustments are calculated using the Compound Annual Growth Factor ("CAGR") of 3.04%

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

Exhibit As

Line No.	Item (a)	(b)	Per Books 12/31/2021 (c)	Test Year Pro Forma Adjustments (d)	Test Year Adjusted (e)	Base Year Pro Forma Adjustments (f)	Base Year 12/31/2022 (g)	Rate Year 1 Adjustments (h)	Rate Year 1 12/31/2023 (i)	Rate Year 2 Adjustment (j)	Rate Year 2 12/31/2024 (k)	Rate Year 3 Adjustment (l)	Rate Year 3 12/31/2025 (m)	Source Schedule* (n)
			SEWER					Multi-Year Rate Plan						
1	**Utility Plant in Service**		180,454,604	-	180,454,604	-	180,454,604	-	180,454,604	-	180,454,604	-	180,454,604	Schedule 1, Column (e)
2	Post Test Year Utility Plant in Service Additions		-	-	-	19,987,607	19,987,607	8,170,062	28,157,669	15,219,062	43,376,731	6,549,062	49,925,793	Schedule 2, Column (c)
3	Post Test Year Utility Plant RETIREMENTS		-	-	-	(1,998,774)	(1,998,774)	(817,021)	(2,815,795)	(1,521,919)	(4,337,714)	(654,919)	(4,992,633)	Schedule 2, Column (b)
4	Common Assets Allocation		-	2,106,588	2,106,588	183,062	2,289,650	189,970	2,479,620	194,288	2,673,908	194,288	2,868,195	Schedule 3, Column (d)
5	IT Common Assets Allocation		-	1,727,741	1,727,741	485,317	2,213,058	256,031	2,469,089	287,318	2,756,406	215,006	2,971,413	Schedule 4, Column (d)
6	IT Common Assets Allocation - SIP/SAP		-	824,521	824,521	515,843	1,340,364	319,887	1,660,251	8,031	1,668,281	1,691	1,669,972	
7														
8	**Accumulated Depreciation and Cost of Removal Reserve**		(48,002,333)	-	(48,002,333)	(5,035,001)	(53,037,334)	(5,035,001)	(58,072,335)	(5,062,665)	(63,135,000)	(5,062,665)	(68,197,665)	Schedule 1, Column (o)
9	Accum Depr Reserve on Post Test Year Additions	[1]	-	-	-	(318,591)	(318,591)	(790,999)	(1,109,590)	(1,180,381)	(2,289,970)	(1,542,431)	(3,832,401)	Schedule 2, Column (h)
10	Accum Depr Reserve on Post Test Year RETIREMENTS		-	-	-	1,998,774	1,998,774	817,021	2,815,795	1,521,919	4,337,714	654,919	4,992,633	Schedule 2, Column (i)
11	Accum Depr Reserve on Common Assets		-	(691,507)	(691,507)	(130,806)	(822,313)	(130,806)	(953,119)	(134,903)	(1,088,022)	(134,903)	(1,222,925)	Schedule 3, Column (l)
12	Accum Depr Reserve on IT Common Assets		-	(349,096)	(349,096)	(266,893)	(615,989)	(266,893)	(882,882)	(343,338)	(1,226,220)	(343,338)	(1,569,558)	Schedule 4, Column (k)
13	Accum Depr Reserve on IT Common Assets - SIP/SAP		-	(6,871)	(6,871)	-	(6,871)	-	(6,871)	-	(6,871)	-	(6,871)	
14	Total Depreciated Utility Plant in Service - Ln 1 thru Ln 13		132,452,271	3,611,376	136,063,647	15,420,538	151,484,185	2,712,252	154,196,436	8,987,411	163,183,847	(123,290)	163,060,557	
15														
16	**Deduct:**													
17	Contributions in Aid of Construction at 12/31/2021		(91,738,541)	-	(91,738,541)	-	(91,738,541)	-	(91,738,541)	-	(91,738,541)	-	(91,738,541)	Schedule 5, Column (d)
18	IT Common CIAC Allocation		(5,506)	-	(5,506)	-	(5,506)	-	(5,506)	-	(5,506)	-	(5,506)	Schedule 6, Column (d)
19	Negative Acquisition Adjustments		(4,772,416)	-	(4,772,416)	-	(4,772,416)	-	(4,772,416)	-	(4,772,416)	-	(4,772,416)	Schedule 7, Column (c)
20	Accumulated Amortization of Positive Acquisition Adjustments		(239,535)	-	(239,535)	(12,506)	(252,041)	(12,506)	(264,547)	(12,506)	(277,053)	(12,506)	(289,559)	Schedule 8, Column (h)
21	Accumulated Amortization of Acquisition Incentive Adjustments		(142,235)	-	(142,235)	(11,756)	(153,991)	(11,756)	(165,747)	(11,756)	(177,503)	(11,756)	(189,259)	Schedule 9, Column (h)
22														
23	**Add:**													
24	Accumulated Amortization on Contributions in Aid of Construction		36,783,506	-	36,783,506	2,481,472	39,264,978	2,481,472	41,746,450	2,481,472	44,227,922	2,481,472	46,709,394	Schedule 5, Column (h)
25	Accumulated Amortization on CIAC IT Common Allocations		1,909	-	1,909	(140)	1,769	(140)	1,629	(140)	1,489	(140)	1,349	Schedule 6, Column (k)
26	Accumulated Amortization of Negative Acquisition Adjustments		3,644,775	-	3,644,775	119,194	3,763,969	119,194	3,883,163	119,194	4,002,357	119,194	4,121,551	Schedule 7, Column (h)
27	Positive Acquisition Adjustments		416,877		416,877	-	416,877	-	416,877	-	416,877	-	416,877	Schedule 8, Column (c)
28	Acquisition Incentive Adjustments		353,030		353,030	-	353,030	-	353,030	-	353,030	-	353,030	Schedule 9, Column (c)
29	Total Cost Depreciated Utility Plant in Service - Ln 14 thru Ln 28		76,754,135	3,611,376	80,365,511	17,996,802	98,362,313	5,288,516	103,650,828	11,563,675	115,214,503	2,452,974	117,667,477	
30														
31	**Other Additions:**													
32	Materials and Supplies	[2]			436,560	13,271	449,831	13,675	463,506	14,091	477,597	14,519	492,116	Schedule 10, Column (k)
33	Cash Working Capital			Ex. L F31	1,210,645	16,510	1,227,155	129,392	1,356,547	(49,342)	1,307,205	(48,259)	1,258,946	Exhibit L
34														
35	**Other Deductions:**													
36	Accumulated Deferred Income Taxes				(10,578,499)	(968,731)	(11,547,230)	(239,971)	(11,787,201)	132,507	(11,654,694)	10,773	(11,643,922)	Item 13(d)
37	Advances for Construction				(966,574)	-	(966,574)	-	(966,574)	-	(966,574)	-	(966,574)	Schedule 13, Column (a)
38	Customer Deposits				(4,938)	-	(4,938)	-	(4,938)	-	(4,938)	-	(4,938)	Schedule 14, Column (a)
39	Unclaimed Refunds				(6,342)	-	(6,342)	-	(6,342)	-	(6,342)	-	(6,342)	Schedule 15, Column (a)
40														
41	**Total Aqua North Carolina Sewer Rate Base - Ln 29 thru Ln 40**		**76,754,135**	**3,611,376**	**70,456,363**	**17,057,852**	**87,514,215**	**5,191,611**	**92,705,826**	**11,660,931**	**104,366,757**	**2,430,007**	**106,796,764**	
42	**Average Rate Base**								**90,110,021**		**98,536,292**		**105,581,760**	

* From W-1, Item 10 Rate Base schedule for Aqua North Carolina Water, unless otherwise noted.
[1] Includes allocated common plant. See Exhibit A1 for detail.
[2] Adjustments are calculated using the Compound Annual Growth Factor ("CAGR") of 3.04%

Aqua North Carolina, Inc. **Exhibit A1**
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
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	(8,389,105)	(8,389,105)	(8,389,105)	(8,389,105)
3	Unrecovered Reserve (Ends 12/2023)	457,630	457,630	-	-
4	VA Systems	3,430	3,430	3,430	3,430
5	Subtotal	(7,928,045)	(7,928,045)	(8,385,675)	(8,385,675)
6					
7	Common Assets (Reserve ends 12/2023)	(479,820)	(479,820)	(479,820)	(479,820)
8	Unrecovered Reserve (Ends 12/2023)	14,056	14,056	-	-
9	Subtotal	(465,764)	(465,764)	(479,820)	(479,820)
10					
11	IT Common Assets (Reserve ends 12/2023)	(1,222,259)	(1,222,259)	(1,222,259)	(1,222,259)
12	Unrecovered Reserve (Ends 12/2023)	272,140	272,140	-	-
13	Subtotal	(950,119)	(950,119)	(1,222,259)	(1,222,259)
14					
15	Plant In Service	(10,091,184)	(10,091,184)	(10,091,184)	(10,091,184)
16	Unrecovered Reserve	743,826	743,826	-	-
17	VA Systems	3,430	3,430	3,430	3,430
18	**Grand Total**	**(9,343,928)**	**(9,343,928)**	**(10,087,754)**	**(10,087,754)**
19					
20	**Accum Depr Reserve on Post Test Year Additions**				
21	**Plant in Service**				
22	2022	(362,435)	(724,870)	(724,870)	(724,870)
23	2023		(342,551)	(685,101)	(685,101)
24	2024			(320,493)	(640,985)
25	2025				(273,647)
26	Total	(362,435)	(1,067,421)	(1,730,464)	(2,324,603)
27					
28	**Common - Acct. 341550**				
29	2022	(14,668)	(29,335)	(29,335)	(29,335)
30	2023		(15,221)	(30,442)	(30,442)
31	2024			(15,567)	(31,134)
32	2025				(15,567)
33	Total	(14,668)	(44,556)	(75,344)	(106,478)
34					
35	**Common - Acct. 340100 & 346550**				
36	2022	(130,610)	(261,219)	(261,219)	(261,219)
37	2023		(82,057)	(164,113)	(164,113)
38	2024			(92,084)	(184,167)
39	2025				(68,908)
40	Total	(130,610)	(343,276)	(517,416)	(678,407)
41					
42	**Common - Acct. 340SIP - Service Improvement Project**				
43	2021	-	-	-	-
44	2022	(55,137)	(110,273)	(110,273)	(110,273)
45	2023		(34,192)	(68,383)	(68,383)
46	2024			(859)	(1,717)
47	2025				(181)
48	Total	(55,137)	(144,465)	(179,515)	(180,554)
49					
50	**Total Accumulated Reserve on Post Test Year Additions**				
51	**2022**	**(562,849)**	**(1,125,697)**	**(1,125,697)**	**(1,125,697)**
52	**2023**	**-**	**(474,020)**	**(948,039)**	**(948,039)**
53	**2024**	**-**	**-**	**(429,002)**	**(858,003)**
54	**2025**	**-**	**-**	**-**	**(358,302)**
55	**Grand Total**	**(562,849)**	**(1,599,717)**	**(2,502,738)**	**(3,290,041)**
56					
57	**Depreciation Expense on Post Test Year Additions**	**562,849**	**1,036,868**	**903,021**	**787,304**
58	**End of Unrecovered Reserve**	**-**	**-**	**743,826**	**-**
59	**Total Depreciation Expense Adjustments to Exhibit Dw Line 57**	**562,849**	**1,036,868**	**1,646,847**	**787,304**

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

Aqua North Carolina, Inc. **Exhibit A1**
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
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 $
	SEWER				
1	**Accum Depr Reserve for the Test Year:**				
2	Plant In Service	(5,062,665)	(5,062,665)	(5,062,665)	(5,062,665)
3	Unrecovered Reserve (Ends 12/2023)	27,664	27,664	-	-
4	Subtotal	(5,035,001)	(5,035,001)	(5,062,665)	(5,062,665)
5					
6	Common Assets (Reserve ends 12/2023)	(134,903)	(134,903)	(134,903)	(134,903)
7	Unrecovered Reserve (Ends 12/2023)	4097	4,097	-	-
8	Subtotal	(130,806)	(130,806)	(134,903)	(134,903)
9					
10	IT Common Assets (Reserve ends 12/2023)	(343,338)	(343,338)	(343,338)	(343,338)
11	Unrecovered Reserve (Ends 12/2023)	76,445	76,445	-	-
12	Subtotal	(266,893)	(266,893)	(343,338)	(343,338)
13					
14	Plant In Service	(5,540,906)	(5,540,906)	(5,540,906)	(5,540,906)
15	Unrecovered Reserve	108,206	108,206	-	-
16	**Grand Total**	**(5,432,700)**	**(5,432,700)**	**(5,540,906)**	**(5,540,906)**
17					
18	**Accum Depr Reserve on Post Test Year Additions**				
19	**Plant in Service**				
20	2022	(262,313)	(524,626)	(524,626)	(524,626)
21	2023		(116,900)	(233,799)	(233,799)
22	2024			(205,096)	(410,192)
23	2025				(102,714)
24	Total	(262,313)	(641,526)	(963,521)	(1,271,331)
25					
26	**Common - Acct. 341550**				
27	2022	(4,119)	(8,238)	(8,238)	(8,238)
28	2023		(4,274)	(8,548)	(8,548)
29	2024			(4,371)	(8,742)
30	2025				(4,371)
31	Total	(4,119)	(12,512)	(21,157)	(29,899)
32					
33	**Common - Acct. 340100 & 346550**				
34	2022	(36,676)	(73,352)	(73,352)	(73,352)
35	2023		(23,042)	(46,083)	(46,083)
36	2024			(25,858)	(51,715)
37	2025				(19,349)
38	Total	(36,676)	(96,394)	(145,293)	(190,499)
39					
40	**Common - Acct. 340SIP - Service Improvement Project**				
41	2021	-	-	-	-
42	2022	(15,483)	(30,966)	(30,966)	(30,966)
43	2023		(9,602)	(19,203)	(19,203)
44	2024			(241)	(482)
45	2025				(51)
46	Total	(15,483)	(40,568)	(50,410)	(50,702)
47					
48	**Total Accumulated Reserve on Post Test Year Additions**				
49	**2022**	**(318,591)**	**(637,182)**	**(637,182)**	**(637,182)**
50	**2023**	**-**	**(153,817)**	**(307,633)**	**(307,633)**
51	**2024**	**-**	**-**	**(235,566)**	**(471,131)**
52	**2025**	**-**	**-**	**-**	**(126,485)**
53	**Grand Total**	**(318,591)**	**(790,999)**	**(1,180,381)**	**(1,542,431)**
54					
55	**Depreciation Expense on Post Test Year Additions**	**318,591**	**472,408**	**389,382**	**362,051**
48	**End of Unrecovered Reserve**	**-**	**-**	**108,206**	**-**
49	**Total Depreciation Expense Adjustments to Exhibit Ds Line 57**	**318,591**	**472,408**	**497,588**	**362,051**

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
AQUA North Carolina Water and Sewer
Plant Additions, Allocations, and Related Depreciation
Test Year Ending December 31, 2021

EXHIBIT B

	(a)	(b)	(c)	(d)
Line No.	**Item**	**Amount**	**Depreciation**	**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
AQUA NC Water & Sewer
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	$519,119,984.06	Capital in Excess of Par	$56,493,183.31
5	CWIP	$15,533,226.53	Common Stock	$11,902,191.91
6	Accumulated Depreciation	($135,317,580.54)	Retained Earnings Current Year	$9,141,533.21
7	Acquisition Adjustment	$2,706,682.55	Retained Earnings Prior Year	$63,154,339.89
8	**Total Property and Equipment**	**402,042,312.60**	Dividends Common	$0.00
9			Subtotal Capital	140,691,248.32
10	**Current Assets**			
11	Accounts Receivable-Trade	$3,916,766.69	**Short Term Debt**	$0.00
12	Allowance for Bad Debt	($229,848.34)	**Long-Term Debt**	$157,689,961.53
13	Cash in Bank	$1,031,678.25	**Total Capitalization**	**298,381,209.85**
14	Inter-Company	($9,174,642.05)		
15	Intra-Zone	$44,044,901.24	**Current Liabilities**	
16	Other Accounts Receivable	$0.00	Accounts Payable-Trade	$2,139,889.82
17	Other Current Assets	$6,568,758.64	Accrued Interest	$23,051.59
18	Prepayments	$1,282,340.87	Accrued Tax-Federal	($3,669,843.41)
19	Working Funds	$1,000.00	Accrued Tax-Other	$17,465.27
20	**Total Current Assets**	**47,440,955.30**	Accrued Tax-State	($322,430.69)
21			Other Current Liabilities	$2,948,340.55
22	**Non Current Assets**		**Total Current Liabilities**	**1,136,473.13**
23	Goodwill	$14,238,832.77		
24	Other Deferred Debits	$115,619.21	**Def Cr & Non Current Liabilities**	
25	Rate Case Expense	$883,931.26	Cust Advances for Construction	$3,711,661.31
26	Regulatory Asset	$9,318,553.24	Other Non-Current Liabilities	$16,345,627.85
27	Retirement Work in Progress	($83,584.44)	**Total Def Cr & Non Current Liabilities**	**20,057,289.16**
28	Net Operating Lease Right-of-Use	194,446.00		
29	**Total Non Current Assets**	**24,667,798.04**	**CIAC**	
30			CIAC	$196,338,788.20
31			CIAC Amortization	($77,552,534.01)
32			**Total CIAC**	**118,786,254.19**
33				
34			**Deferred Taxes**	
35			Long-Term Deferred Federal Tax	$33,706,291.45
36			Long-Term Deferred State Tax	$2,083,548.16
37			**Total Deferred Taxes**	**35,789,839.61**
38				
39	**Total Assets**	**474,151,065.94**	**Total Liabilities**	**474,151,065.94**
40				
41	Mismatch (Assets less Liabilities) =	-		

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

Exhibit Dw

				WATER																
				Test Year			Base Year		Rate Year 1				Rate Year 2				Rate Year 3			
Line					Pro Forma		Proposed	Total	Pro Forma		Proposed	Total	Pro Forma		Proposed	Total	Pro Forma		Proposed	Total
No.	Acct #	Item	Notes	Per Books	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	After Increase
			(18)	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1	**Revenue**																			
2	Sales																			
3	415	Revenues - Contract		-	-	-	-	-	-	-			-	-			-	-		
4	460	Unmetered Water Revenues	Ex. Hw	122,918	(1,465)	121,453	40,666	162,118	(41,266)	120,853	45,630	166,483	(600)	165,883	5,781	171,664	-	171,664	5,890	177,554
5	461	Metered Water Revenues	Ex. Hw	39,455,876	434,860	39,890,736	8,377,617	48,268,353	(7,782,416)	40,485,937	10,094,655	50,580,593	1,989,375	50,910,614	2,214,825	53,125,439	342,304	53,467,744	2,304,544	55,772,288
6	465	Irrigation	Ex. Hw	365,845	12,574	378,419	63,996	442,415	(63,996)	378,419	78,313	456,731	-	456,731	23,378	480,109	-	480,109	22,493	502,603
7	471100	WSIC Revenue	Ex. Hw	185,656	1,150,979	1,336,635	(1,336,635)	-	1,356,336	1,356,336	(1,356,336)	-	-	-	-	-	-	-	-	-
8		**Subtotal Sales Revenues**		40,130,295	1,596,947	41,727,242	7,145,644	48,872,886	(6,531,341)	42,341,545	8,862,262	51,203,807	1,988,775	51,533,228	2,243,984	53,777,212	342,304	54,119,517	2,332,928	56,452,444
9	Other Revenues																			
10	414	Net Gain(Loss) Utility Property	A4	102,692	(71,007)	31,685	-	31,685	-	31,685	-	31,685	-	31,685	-	31,685	-	31,685	-	31,685
11	419	Interest Income	E3	20,234	(20,234)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	420	AFUDC	E3	490,970	(490,970)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	421	Non-Utility Income	A6	587,007	(72,947)	514,060	19,020	533,080	19,724	552,804	-	552,804	20,453	573,257	-	573,257	21,210	594,467	-	594,467
14	463	Abatements	E0	-	(58,990)	(58,990)	(10,431)	(69,421)	-	(69,421)	(3,263)	(72,684)	-	(72,684)	(4,872)	(77,556)	-	(76,014)	(3,330)	(79,344)
15	471	Misc. Service Revenues	E1	(2,864,917)	3,140,482	275,564	12,233	287,797	-	287,797	3,826	291,623	-	291,623	5,714	297,337	-	295,529	3,905	299,434
16	474	Other Water Revenues	E2	(88,795)	88,795	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	670	Bad Debt Expense	E4	(171,645)	(126,936)	(298,581)	(22,564)	(321,146)	-	(321,146)	(7,057)	(328,203)	-	(328,203)	(10,540)	(338,743)	-	(335,407)	(7,204)	(342,611)
18		**Subtotal Other Revenues**		(1,924,455)	2,388,193	463,738	(1,743)	461,995	19,724	481,719	(6,494)	475,225	20,453	495,678	(9,698)	485,980	21,210	510,259	(6,629)	503,630
19		**Total Operating Revenues**		**38,205,840**	**3,985,140**	**42,190,980**	**7,143,901**	**49,334,881**	**(6,511,617)**	**42,823,264**	**8,855,768**	**51,679,032**	**2,009,228**	**52,028,906**	**2,234,286**	**54,263,192**	**363,514**	**54,629,776**	**2,326,299**	**56,956,075**
20		Rounding Diff from Ex G Reqmnt																		
21		Percent Diff																		
22	**O&M Expense**																			
23	601	Salaries & Wages - Employees	B1/B2	6,919,951	585,357	7,505,308	29,951	7,535,259	226,058	7,761,317	-	7,761,317	232,839	7,994,156	-	7,994,156	239,823	8,233,979	-	8,233,979
24	603	Salaries & Wages - Officers, Exec.	B1/B2	717,398	-	717,398	8,918	726,316	21,790	748,106	-	748,106	22,443	770,549	-	770,549	23,116	793,665	-	793,665
25	604	Employee Pensions & Benefits	B3-a	2,590,147	268,611	2,858,757	21,669	2,880,426	86,710	2,967,136	-	2,967,136	89,314	3,056,450	-	3,056,450	92,006	3,148,456	-	3,148,456
26	610	Purchased Water	B3-b	2,263,878	298,472	2,562,350	116,838	2,679,188	-	2,679,188	-	2,679,188	-	2,679,188	-	2,679,188	-	2,679,188	-	2,679,188
27	615	Purchased Power	B3-e	2,354,562	-	2,354,562	71,579	2,426,141	73,756	2,499,897	-	2,499,897	75,997	2,575,894	-	2,575,894	78,307	2,654,201	-	2,654,201
28	616	Fuel For Power Production	B3-e	1,703	-	1,703	51	1,754	53	1,807	-	1,807	55	1,862	-	1,862	56	1,918	-	1,918
29	618	Chemicals	B3-f	475,304	-	475,304	14,450	489,754	14,888	504,642	-	504,642	15,340	519,982	-	519,982	15,806	535,788	-	535,788
30	620	Materials & Supplies	B3-g	476,863	-	476,863	14,499	491,362	14,937	506,299	-	506,299	15,391	521,690	-	521,690	15,858	537,548	-	537,548
31	631	Contractual Services - Engineering	B3-h	405	-	405	12	417	13	430	-	430	13	443	-	443	13	456	-	456
32	632	Contractual Services - Accounting	B3-i	143,466	-	143,466	4,361	147,827	4,494	152,321	-	152,321	4,631	156,952	-	156,952	4,772	161,724	-	161,724
33	633	Contractual Services - Legal	B3-j	170,574	(2,063)	168,511	7,248	175,759	5,343	181,102	-	181,102	5,505	186,607	-	186,607	5,672	192,279	-	192,279
34	634	Contractual Services - Mgmt. Fees	B3-k	0	-	0	(0)	-	-	-	-	-	-	-	-	-	-	-	-	-
35	635	Contractual Services - Testing	B3-l	693,221	-	693,221	21,074	714,295	21,715	736,010	-	736,010	22,375	758,385	-	758,385	23,055	781,440	-	781,440
36	636	Contractual Services - Other	B3-m	2,283,549	15,344	2,298,893	69,884	2,368,777	72,009	2,440,786	-	2,440,786	74,199	2,514,985	-	2,514,985	76,454	2,591,439	-	2,591,439
37	641	Rental Of Building/Real Prop.	B3-n	220,409	3,934	224,343	6,820	231,163	7,027	238,190	-	238,190	7,242	245,432	-	245,432	7,461	252,893	-	252,893
38	642	Rental Of Equipment	B3-o	30,990	-	30,990	943	31,933	972	32,905	-	32,905	1,000	33,905	-	33,905	1,032	34,937	-	34,937
39	650	Transportation Expenses	B3-p	1,000,253	412,181	1,412,434	42,941	1,455,375	11,941	1,467,316	-	1,467,316	12,303	1,479,619	-	1,479,619	12,677	1,492,296	-	1,492,296
40	656	Insurance - Vehicle	B3-q	134,454	151,091	285,545	8,681	294,226	8,943	303,169	-	303,169	9,216	312,385	-	312,385	9,497	321,882	-	321,882
41	657	Insurance - General Liability	B3-q	370,795	(10,734)	360,061	10,947	371,008	11,279	382,287	-	382,287	11,622	393,909	-	393,909	11,975	405,884	-	405,884
42	658	Insurance - Workman's Comp.	B3-q	155,926	(23,369)	132,557	4,030	136,587	4,152	140,739	-	140,739	4,278	145,017	-	145,017	4,407	149,424	-	149,424
43	659	Insurance - Other	B3-q	156,313	1,137	157,449	4,787	162,236	4,932	167,168	-	167,168	5,082	172,250	-	172,250	5,237	177,487	-	177,487
44	660	Advertising Expense	B3-r	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	666	Reg. Comm. Exp. - Rate Case Amort.	B6	298,146	82,888	381,034	(0)	381,034	-	381,034	-	381,034	-	381,034	-	381,034	-	381,034	-	381,034
46	667	Reg. Comm. Exp. - Rate Case Other	B6	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	675	Miscellaneous Expense	B3-s	1,011,359	(6,159)	1,005,200	30,553	1,035,753	31,487	1,067,240	-	1,067,240	32,443	1,099,683	-	1,099,683	33,425	1,133,108	-	1,133,108
48	676	Contra-OH Allocations	B3-y/Var	(1,457,171)	(167,674)	(1,624,845)	(8,605)	(1,633,450)	(49,656)	(1,683,106)	-	(1,683,106)	(51,167)	(1,734,273)	-	(1,734,273)	(52,722)	(1,786,995)	-	(1,786,995)
49		**Total O&M Expenses**		**21,012,495**	**1,609,015**	**22,621,510**	**481,630**	**23,103,140**	**572,843**	**23,675,983**	**-**	**23,675,983**	**590,121**	**24,266,104**	**-**	**24,266,104**	**607,927**	**24,874,031**	**-**	**24,874,031**
50																				
51		Annualization Adjmnt-Pro Forma Customers	E11	-	3,678	3,678	-	3,678	-	3,678	-	3,678	-	3,678	-	3,678	-	3,678	-	3,678
52		Annualization Adjmnt-Consumption	E11	-	(74,570)	(74,570)	(2,267)	(76,837)	(2,336)	(79,172)	-	(79,172)	(2,407)	(81,579)	-	(81,579)	(2,480)	(84,059)	-	(84,059)
53																				
54		**Total Annualized O&M Expenses**		**21,012,495**	**1,538,123**	**22,550,619**	**479,363**	**23,029,981**	**570,507**	**23,600,488**	**-**	**23,600,488**	**587,714**	**24,188,203**	**-**	**24,188,203**	**605,447**	**24,793,650**	**-**	**24,793,650**
55																				
56	**Other Expense**																			
57	403	Depreciation - Utility Plant	C1, Ex A1	9,080,696	263,232	9,343,928	562,849	9,906,777	1,036,868	10,943,645	-	10,943,645	1,646,847	12,590,492	-	12,590,492	787,304	13,377,795	-	13,377,795
58	404	Benefit Costs-Pension	C1	(17,445)	-	(17,445)	3	(17,445)	(1)	(17,446)	-	(17,446)	-	(17,446)	-	(17,446)	-	(17,446)	-	(17,446)
59	406	Amort - Util Plant Acqstn Adjstmnt	C9	267,699	(1,036)	266,663	-	266,663	-	266,663	-	266,663	-	266,663	-	266,663	-	266,663	-	266,663
60	407	Amort - Tank Painting, Other	C9	297,287	28,064	325,351	(0)	325,351	-	325,351	-	325,351	-	325,351	-	325,351	-	325,351	-	325,351
61	407301	Amort - CIAC	C1	(1,994,931)	(23,658)	(2,018,589)	-	(2,018,589)	-	(2,018,589)	-	(2,018,589)	-	(2,018,589)	-	(2,018,589)	-	(2,018,589)	-	(2,018,589)
62	408	Taxes other than Income (incl Reg.Asmt)	C2/E5/E7	1,484,382	-	1,484,382	73,046	1,557,428	12,384	1,569,812	-	1,569,812	20,800	1,590,612	-	1,590,612	22,814	1,613,426	-	1,613,426
63	409	Income Taxes	Ex. K	(751,554)	2,373,649	1,622,095	1,265,504	2,887,599	-	2,887,599	130,389	3,017,988	-	3,017,988	13,110	3,031,098	-	3,031,098	216,010	3,247,108
64	410	Deferred Income Taxes	E8	(387,830)	387,830	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	426	Misc Nonutil Expense	E10	42,679	(42,679)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	427	Interest (Debt, Cust. Deposits, etc)	E9	3,315,225	(136,860)	3,178,365	520,466	3,698,831	156,866	3,855,697	-	3,855,697	271,736	4,127,433	-	4,127,433	214,574	4,342,007	-	4,342,007
67	428	Amort - Debt Disc & Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
68												-				-				-
69		**Total Other Expense**		**11,336,208**	**2,848,542**	**14,184,750**	**2,421,867**	**16,606,615**	**1,206,117**	**17,812,731**	**130,389**	**17,943,120**	**1,939,383**	**19,882,504**	**13,110**	**19,895,614**	**1,024,692**	**20,920,306**	**216,010**	**21,136,316**
70																				
71		**Total Adjusted Expenses**		**32,348,703**	**4,386,666**	**36,735,369**	**2,901,230**	**39,636,596**	**1,776,624**	**41,413,220**	**130,389**	**41,543,609**	**2,527,097**	**44,070,706**	**13,110**	**44,083,816**	**1,630,139**	**45,713,955**	**216,010**	**45,929,965**
72		**Net Operating Income**		**5,857,137**	**(401,525)**	**5,455,611**	**4,242,671**	**9,698,285**	**(8,288,241)**	**1,410,044**	**8,725,379**	**10,135,423**	**(517,869)**	**7,958,200**	**2,221,176**	**10,179,376**	**(1,266,624)**	**8,915,821**	**2,110,289**	**11,026,109**

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

Exhibit Ds

				SEWER																
							Non-MYRP		Multi-Year Rate Plan											
				Test Year			Base Year		Rate Year 1				Rate Year 2				Rate Year 3			
Line					Pro Forma		Proposed	Total	Pro Forma Prsnt Rts		Proposed	Total	Pro Forma at RY 1		Proposed	Total	Pro Forma at RY 2		Proposed	Total
No.	Acct #	Item	Notes	Per Books	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	After Increase	Adjustments	As Adjusted	Increase	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	521	Flat Rate Rev	Ex.Hs	7,085,895	60,353	7,146,248	1,284,911	8,431,159	284,818	7,431,066	1,418,173	8,849,239	340,730	9,189,970	280,817	9,470,787	351,318	9,822,105	143,331	9,965,436
4	522	Measured Rev	Ex.Hs	10,246,769	424,391	10,671,160	2,190,725	12,861,886	374,010	11,045,170	2,395,824	13,440,994	456,269	13,897,263	41,441	13,938,704	457,633	14,396,337	217,806	14,614,143
5	536030	SSIC Revenue	Ex.Hs	119,259	460,514	579,773	(579,773)	-	21,688	601,461	(601,461)	-	-	-	-	-	-	-	-	-
6		**Subtotal Sales Revenues**		17,451,923	945,258	18,397,181	2,895,864	21,293,045	680,517	19,077,698	3,212,536	22,290,234	797,000	23,087,233	322,258	23,409,491	808,950	24,218,442	361,137	24,579,579
7	Other Revenues																			
8	414	Net Gain(Loss) Utility Property	A4	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	419	Interest Income	E3	9,020	(9,020)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	420	AFUDC	E3	466,497	(466,497)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	421	Non-Utility Income	A6	303,827	(301,827)	2,000	74	2,074	77	2,151	-	2,151	80	2,231	-	2,231	83	2,314	-	2,314
12	463	Abatements	E0	-	(378)	(378)	(60)	(438)	-	(438)	(21)	(459)	-	(459)	(32)	(491)	-	(486)	(27)	(513)
13	532	Late Penalties	E1	(312)	20,800	20,488	3,249	23,737	-	23,737	1,117	24,854	-	24,854	1,725	26,579	-	26,303	1,449	27,752
14	536	Other Sewer Revenues - excl. SIC	E2	(1,168,718)	1,189,049	20,331	(20,331)	-	-	-	-	-	-	-	-	-	-	-	-	-
15	770	Bad Debt Expense	E4	(32,973)	(27,761)	(60,735)	(9,630)	(70,365)	-	(70,365)	(3,311)	(73,676)	-	(73,676)	(5,114)	(78,790)	-	(77,972)	(4,296)	(82,268)
16		**Subtotal Other Revenues**		(422,659)	404,365	(18,294)	(26,698)	(44,992)	77	(44,915)	(2,215)	(47,130)	80	(47,050)	(3,421)	(50,471)	83	(49,841)	(2,874)	(52,714)
17		**Total Operating Revenues**		17,029,264	1,349,623	18,378,887	2,869,166	21,248,053	680,594	19,032,782	3,210,321	22,243,104	797,080	23,040,183	318,837	23,359,021	809,033	24,168,601	358,264	24,526,865
18		Rounding Diff from Ex G Reqmnt																		
19		Percent Diff																		
20	**O&M Expense**																			
21				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	701	Salaries & Wages - Employees	B1/B2	2,238,817	184,849	2,423,666	7,694	2,431,360	72,941	2,504,301	-	2,504,301	75,129	2,579,430	-	2,579,430	77,383	2,656,813	-	2,656,813
23	703	Salaries & Wages - Officers, Exec.	B1/B2	206,709	-	206,709	2,500	209,209	6,276	215,485	-	215,485	6,465	221,950	-	221,950	6,659	228,609	-	228,609
24	704	Employee Pensions & Benefits	B3-a	762,196	80,358	842,554	5,833	848,387	25,533	873,920	-	873,920	26,303	900,223	-	900,223	27,090	927,313	-	927,313
25	710	Purchased sewer/Sewer Treatment	B3-c	870,126	-	870,126	26,452	896,578	27,256	923,834	-	923,834	28,085	951,919	-	951,919	28,938	980,857	-	980,857
26	711	Sludge Removal	B3-d	648,198	-	648,198	19,706	667,903	20,304	688,207	-	688,207	20,921	709,128	-	709,128	21,557	730,685	-	730,685
27	715	Purchased Power	B3-e	1,082,955	-	1,082,955	32,922	1,115,877	33,924	1,149,801	-	1,149,801	34,954	1,184,755	-	1,184,755	36,016	1,220,771	-	1,220,771
28	716	Fuel For Power Production	B3	39,650	-	39,650	1,205	40,855	1,242	42,097	-	42,097	1,280	43,377	-	43,377	1,319	44,696	-	44,696
29	718	Chemicals	B3-f	595,618	-	595,618	18,106	613,724	18,657	632,381	-	632,381	19,224	651,605	-	651,605	19,808	671,413	-	671,413
30	720	Materials & Supplies	B3-u	128,900	-	128,900	3,919	132,819	4,038	136,857	-	136,857	4,160	141,017	-	141,017	4,286	145,303	-	145,303
31	731	Contractual Services - Engineering	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
32	732	Contractual Services - Accounting	B3-i	39,799	-	39,799	1,210	41,009	1,247	42,256	-	42,256	1,285	43,541	-	43,541	1,323	44,864	-	44,864
33	733	Contractual Services - Legal	B3-j	117,852	(360)	117,491	3,943	121,434	3,692	125,126	-	125,126	3,804	128,930	-	128,930	3,920	132,850	-	132,850
34	734	Contractual Services - Mgmt. Fees	B3-k	(0)	-	(0)	0	-	-	-	-	-	-	-	-	-	(1)	(1)	-	(1)
35	735	Contractual Services - Testing	B3-l	226,483	-	226,483	6,886	233,369	7,095	240,464	-	240,464	7,310	247,774	-	247,774	7,532	255,306	-	255,306
36	736	Contractual Services - Other	B3-m	1,751,928	16,501	1,768,429	53,763	1,822,192	55,397	1,877,589	-	1,877,589	57,079	1,934,668	-	1,934,668	58,816	1,993,484	-	1,993,484
37	741	Rental Of Building/Real Prop.	B3-n	48,487	895	49,382	1,501	50,883	1,547	52,430	-	52,430	1,593	54,023	-	54,023	1,642	55,665	-	55,665
38	742	Rental Of Equipment	B3-t	7,730	-	7,730	235	7,965	242	8,207	-	8,207	248	8,455	-	8,455	258	8,713	-	8,713
39	750	Transportation Expenses	B3-p	288,935	122,631	411,566	12,512	424,078	3,283	427,361	-	427,361	3,381	430,742	-	430,742	3,483	434,225	-	434,225
40	756	Insurance - Vehicle	B3-q	40,318	45,307	85,625	2,603	88,228	2,682	90,910	-	90,910	2,763	93,673	-	93,673	2,848	96,521	-	96,521
41	757	Insurance - General Liability	B3-q	102,697	(2,973)	99,724	3,032	102,756	3,124	105,880	-	105,880	3,219	109,099	-	109,099	3,316	112,415	-	112,415
42	758	Insurance - Workman's Comp.	B3-q	49,086	(7,357)	41,729	1,269	42,998	1,307	44,305	-	44,305	1,347	45,652	-	45,652	1,387	47,039	-	47,039
43	759	Insurance - Other	B3-q	43,294	315	43,609	1,325	44,934	1,366	46,300	-	46,300	1,407	47,707	-	47,707	1,450	49,157	-	49,157
44	760	Advertising Expense	B3-x	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45	766	Reg. Comm. Exp. - Rate Case Amort.	B6	78,725	21,886	100,611	(0)	100,611	-	100,611	-	100,611	-	100,611	-	100,611	-	100,611	-	100,611
46	767	Reg. Comm. Exp. - Rate Case Other	B3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	775	Miscellaneous Expense	B3-s	340,311	(8,608)	331,703	10,084	341,787	10,387	352,174	-	352,174	10,706	362,880	-	362,880	11,037	373,917	-	373,917
48	776	Contra-OH Allocations	B3-y/Var	(253,764)	(27,855)	(281,619)	(1,616)	(283,235)	(8,613)	(291,848)	-	(291,848)	(8,872)	(300,720)	-	(300,720)	(9,141)	(309,861)	-	(309,861)
49		**Total O&M Expenses**		**9,455,051**	**425,589**	**9,880,639**	**215,082**	**10,095,721**	**292,927**	**10,388,648**	**-**	**10,388,648**	**301,791**	**10,690,439**	**-**	**10,690,439**	**310,926**	**11,001,365**	**-**	**11,001,365**
50		Annualization Adjmnt-Pro Forma Customers	E11	-	34,891	34,891	-	34,891	-	34,891	-	34,891	-	34,891	-	34,891	-	34,891	-	34,891
51		Annualization Adjmnt-Consumption	E11		33,708	33,708	1,025	34,733	1,056	35,788	-	35,788	1,088	36,876	-	36,876	1,121	37,997	-	37,997
52		**Total Annualized O&M Expenses**		**9,455,051**	**494,187**	**9,949,238**	**216,106**	**10,165,344**	**293,983**	**10,459,327**	**-**	**10,459,327**	**302,879**	**10,762,206**	**-**	**10,762,206**	**312,047**	**11,074,253**	**-**	**11,074,253**
53																				
54	**Other Expense**																			
55	403	Depreciation - Utility Plant	C1, Ex A1	5,153,874	278,824	5,432,698	318,591	5,751,289	472,408	6,223,697	-	6,223,697	497,588	6,721,285	-	6,721,285	362,051	7,083,335	-	7,083,335
56	404	Benefit Costs-Pension	C1	(4,819)	-	(4,819)	(0)	(4,819)	(0)	(4,819)	-	(4,819)	1	(4,818)	-	(4,818)	-	(4,818)	-	(4,818)
57	406	Amort - Util Plant Acqstn Adjstmnt	C9	(94,920)	(12)	(94,932)	-	(94,932)	-	(94,932)	-	(94,932)	-	(94,932)	-	(94,932)	-	(94,932)	-	(94,932)
58	407	Amort - Other	C9	1,244	-	1,244	-	1,244	-	1,244	-	1,244	-	1,244	-	1,244	-	1,244	-	1,244
59	407321	Amort - CIAC	C1	(2,438,238)	(43,094)	(2,481,332)	-	(2,481,332)	-	(2,481,332)	-	(2,481,332)	-	(2,481,332)	-	(2,481,332)	-	(2,481,332)	-	(2,481,332)
60	408	Taxes other than Income (incl Regulatory Assessment)	C2/E5/E7	283,483	23,462	306,946	4,642	311,588	7,909	319,497	-	319,497	8,818	328,315	-	328,315	8,700	337,015	-	337,015
61	409	Income Taxes	Ex. K	(764,121)	1,661,248	897,128	444,560	1,341,688	-	1,341,688	38,760	1,380,448	-	1,380,448	31,633	1,412,081	-	1,412,081	66,167	1,478,248
62	410	Deferred Income Taxes	E8	663,366	(663,366)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
63	426	Misc Nonutil Expense	E10	11,006	(11,006)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	427	Interest (Debt, Cust. Deposits, etc)	E9	1,478,942	(118,715)	1,360,227	394,433	1,754,660	52,046	1,806,706	-	1,806,706	168,947	1,975,653	-	1,975,653	141,262	2,116,914	-	2,116,914
65	428	Amort - Debt Disc & Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66		**Total Other Expense**		**4,289,817**	**1,127,342**	**5,417,159**	**1,162,226**	**6,579,385**	**532,362**	**7,111,748**	**38,760**	**7,150,508**	**675,353**	**7,825,862**	**31,633**	**7,857,495**	**512,012**	**8,369,507**	**66,167**	**8,435,674**
67																				
68		**Total Adjusted Expenses**		**13,744,868**	**1,621,529**	**15,366,397**	**1,378,333**	**16,744,730**	**826,345**	**17,571,075**	**38,760**	**17,609,836**	**978,232**	**18,588,068**	**31,633**	**18,619,701**	**824,059**	**19,443,760**	**66,167**	**19,509,927**
69																				
70		**Net Operating Income**		**3,284,396**	**(271,906)**	**3,012,490**	**1,490,833**	**4,503,323**	**(145,752)**	**1,461,707**	**3,171,561**	**4,633,268**	**(181,153)**	**4,452,116**	**287,204**	**4,739,319**	**(15,025)**	**4,724,841**	**292,097**	**5,016,938**

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

Exhibit Ew

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
				WATER					
Line No.		**Description**	**Account**	**Test Year Per Books**	**Test Year As Adjusted**	**Base Year Amount**	**Rate Year 1 Amount**	**Rate Year 2 Amount**	**Rate Year 3 Amount**
1		Service Revenues		$ 40,130,295	$ 41,727,242	$ 49,105,795	$ 51,413,590	$ 54,860,180	$ 57,215,877
2									
3									
4	**E0**	**Abatements [1]**		E0	E0a	E0b	E0c	E0d	E0e
5		2019 Service Revenue		36,287,570					
6		2019 Abatements		(51,300)					
7		Percentage		-0.14137%					
8									
9		As Adjusted	463	-	(58,990)	(69,421)	(72,684)	(77,556)	(80,886)
10									
11		Adjustment			(58,990)	(10,431)	(3,263)	(4,872)	(3,330)
12									
13									
14	**E1**	**Late Payment Fees [1]**		E1	E1a	E1b	E1c	E1d	E1e
15		2019 Service Revenue		36,287,570					
16		2019 Late Payment Fees		60,160					
17		Percentage		0.16579%					
18									
19		As Adjusted	471050	(670)	69,178	81,411	85,237	90,951	94,856
20									
21		Adjustment			69,848	12,233	3,826	5,714	3,905
22									
23									
24	**E2**	**Reversal of Certain Other Revenues**							
25		To zero out account balances for rate making purposes							
26		Other Water Rev	474000	(8,980)					
27		Other Water Rev-VBA	474050	97,775					
28		2019 Refunds (W-218 Sub 497)	471100	(185,656)					
29		2018 Reserve for 2019 Refunds (W-218 Sub 497)	471200	3,069,964					
30									
31	**E3**	**Reversal of Interest Inc & AFUDC**							
32		To zero out account balances		-					
33		Allow Funds Used During Const	420001	(122,412)					
34		Allow Funds Used During Const	420002	(368,557)					
35		Interest Inc-Other	419010	-					
36		Interest Inc-Banks	419015	(20,234)					
37									
38									

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

Exhibit Ew

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
					WATER				
Line				**Test Year**		**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
No.		**Description**	**Account**	**Per Books**	**As Adjusted**	**Amount**	**Amount**	**Amount**	**Amount**
39	**E4**	**Uncollectibles [1]**		E4	E4a	E4b	E4c	E4d	E4e
40		2019 Service Revenue		36,287,570					
41		2019 Uncollectibles		(110,971)					
42		Percentage		-0.30581%					
43									
44		As Adjusted	471050	(670)	(127,606)	(150,170)	(157,228)	(167,768)	(174,972)
45									
46		Adjustment			(126,936)	(22,564)	(7,057)	(10,540)	(7,204)
47									
48									
49	**E5**	**Taxes Other Than Income Taxes - PUC Assessment**		E5	E5a	E5b	E5c	E5d	E5e
50		As Adjusted	408101	48,915	54,245	63,838	66,838	71,318	74,381
51		Percent		0.13000%					
52		Adjustment			5,331	9,592	3,000	4,481	3,062
53									
54									
55									
56	**E6**	**Taxes Other Than Income Taxes - Gross Receipts Tax**		E6	E6a	E6b	E6c	E6d	E6e
57		To Adjust Sewer GR Tax booked as Franchise Tax							
58		Per Books GR Tax	408206	-	-	-	-	-	-
59		Gross Receipts Tax rate		0%	0%	0%	0%	0%	0%
60		As Adjusted Gross Receipts tax expense			-	-	-	-	-
61		Adjustment			-	-	-	-	-
62									
63									
64									
65	**E7**	**Taxes Other Than IncomeTaxes - Payroll Taxes Pro Forma**							
66		**Per Book Labor**		7,279,826	Percentage				
67		Payroll Taxes - FICA	408121/676230	505,099	6.9%				
68		Payroll Taxes - FUTA	408122	6,164	0.1%				
69		Payroll Taxes - SUTA	408123	11,558	0.2%				
70									
71		**As Adjusted Labor**			8,222,706	8,261,575	8,509,423	8,764,705	9,027,644
72		Payroll Taxes - FICA	408121		570,519	573,216	590,412	608,124	626,368
73		Payroll Taxes - FUTA	408122		6,963	6,995	7,205	7,421	7,644
74		Payroll Taxes - SUTA	408123		13,055	13,116	13,510	13,915	14,333
75									
76		**Pro Forma Adjustments**							
77		Payroll Taxes - FICA	408121		65,420	2,697	17,197	17,712	18,244
78		Payroll Taxes - FUTA	408122		798	33	210	216	223
79		Payroll Taxes - SUTA	408123		1,497	62	393	405	417
		Total			67,715	2,791	17,800	18,334	18,884
80		*The Labor amounts shown are the costs in 601 & 603, offset by the capitalized portion in GL 676210							

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

Exhibit Ew

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
				WATER					
Line				**Test Year**		**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
No.		**Description**	**Account**	**Per Books**	**As Adjusted**	**Amount**	**Amount**	**Amount**	**Amount**
81									
82	**E8**	**Income Taxes - Deferred Income Taxes** (reversal of test year amount)							
83		Federal	410101	(288,670)					
84		Options	410103	-					
85		State	410111	(99,160)					
86		Total		(387,830)					
87									
88	**E9**	**Interest (Debt, Cust. Deposits, etc)**							
89		To Zero Account Balances (Interest is Handled in Return on							
90		Debt Calculations)							
91		Interest Expense - Short - Term Debt	427200	-					
92		Interest Expense - Long - Term Debt	427300	160,863					
93		Interest Expense - LT Pushdown Debt	427310	2,970,859					
94		Customer Deposit Interest	427400	-					
95		Interest Expense - Other	427500	90					
96		Amort - Debt Disc & Expense	427600	164,334					
97		Subtotal		3,296,145					
98		Interest on Debt from Exhibit M		3,159,285					
99		Adjustment to Exhibit D		(136,860)					
100									
101	**E10**	**Miscellanous Nonutility Expense**							
102		To Exclude Non Utility Expenses That Are Not Included in Rates							
103		be considered for Ratemaking purposes							
104		Misc - A&G - Network Support	426060	3,539					
105		Misc - A&G - Computer Paper	426080	12,517					
106		Misc - A&G - Contrib	426090	-					
107		Misc - A&G - Toner	426110	-					
108		Misc - A&G - Copies	426210	19,143					
109		Misc - A&G - Office Supplies	426219	-					
110		Misc - A&G - Directors	426220	-					
111		Misc - A&G - Dues	426310	92					
112		WT-Misc-A&G-DISAST RECOV	426320	34					
113		Misc - A&G - Promotional Items	426950	47,142					
114		Misc - A&G - Entertain	426900	(39,788)					
115		Total		42,679					

[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.

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

Exhibit Es

Sewer

Line No.	(a)	(b) Description	(c) Account	(d) Test Year Per Books	(e) Test Year As Adjusted	(f) Base Year Amount	(g) Rate Year 1 Amount	(h) Rate Year 2 Amount	(i) Rate Year 3 Amount
1		Service Revenues		$ 17,451,923	$ 18,397,181	$ 21,314,226	$ 22,317,118	$ 23,866,238	$ 25,167,631
2									
3									
4	**E0**	**Abatements [1]**		E0	E0a	E0b	E0c	E0d	E0e
5		2019 Service Revenue		15,169,774					
6		2019 Abatements		(312)					
7		Percentage		-0.00206%					
8									
9		As Adjusted	463	-	(378)	(438)	(459)	(491)	(518)
10									
11		Adjustment			(378)	(60)	(21)	(32)	(27)
12									
13									
14	**E1**	**Late Payment Fees [1]**		E1	E1a	E1b	E1c	E1d	E1e
15		2019 Service Revenue		15,169,774					
16		2019 Late Payment Fees		16,894					
17		Percentage		0.11137%					
18									
19		As Adjusted	532	(312)	20,488	23,737	24,854	26,579	28,028
20									
21		Adjustment			20,800	3,249	1,117	1,725	1,449
22									
23									
24	**E2**	**Reversal of Certain Other Revenues**							
25		To zero out account balances for rate making purposes							
26		Other Sewer/Sewer Rev Accrued Unbilled	536020	-					
27		WSIC/SSIC Revenue reset to 0.00	536030	(119,259)					
28		2019 Refunds (W-218 Sub 497)	536200	1,189,049					
29		2018 Reserve for 2019 Refunds (W-218 Sub 497)	536300	-					
30				-					
31	**E3**	**Reversal of Interest Inc & AFUDC**		-					
32		To zero out account balances		-					
33		Allow Funds Used During Const	420001	(116,033)					
34		Allow Funds Used During Const	420002	(350,464)					
35		Interest Inc-Other	419010	-					
36		Interest Inc-Banks	419015	(9,020)					
37		Nonutil Inc-Other	421900	(2,000)					
38		Nonutil Inc-CAC/CIAC Tax G/U	421960	(301,827)					
39									

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

Exhibit Es

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Sewer							
Line				**Test Year**		**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
No.		**Description**	**Account**	**Per Books**	**As Adjusted**	**Amount**	**Amount**	**Amount**	**Amount**
40									
41	**E4**	**Uncollectibles [1]**		E4	E4a	E4b	E4c	E4d	E4e
42		2019 Service Revenue		15,169,774					
43		2019 Uncollectibles		(50,080)					
44		Percentage		-0.33013%					
45									
46		As Adjusted	770	(32,973)	(60,735)	(70,365)	(73,676)	(78,790)	(83,086)
47									
48		Adjustment			(27,761)	(9,630)	(3,311)	(5,114)	(4,296)
49									
50									
51	**E5**	**Taxes Other Than Income Taxes - PUC Assessment**		E5	E5a	E5b	E5c	E5d	E5e
52		As Adjusted	408101	21,004	23,916	27,708	29,012	31,026	32,718
53		Percent		0.13000%					
54		Adjustment			2,912	3,792	1,304	2,014	1,692
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									

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

Exhibit Es

Sewer

Line No.	(a)	(b) Description	(c) Account	(d) Test Year Per Books	(e) Test Year As Adjusted	(f) Base Year Amount	(g) Rate Year 1 Amount	(h) Rate Year 2 Amount	(i) Rate Year 3 Amount
65									
66									
67	**E7**	**Taxes Other Than IncomeTaxes - Payroll Taxes Pro Forma**							
68		**Per Book Labor**		2,383,927	Percentage				
69		Payroll Taxes - FICA	408121/676230	193,047	8.1%				
70		Payroll Taxes - FUTA	408122	1,931	0.1%				
71		Payroll Taxes - SUTA	408123	3,808	0.2%				
72									
73		**As Adjusted Labor**			2,630,376	2,640,569	2,719,786	2,801,380	2,885,422
74		Payroll Taxes - FICA	408121		213,004	213,829	220,244	226,851	233,657
75		Payroll Taxes - FUTA	408122		2,131	2,139	2,204	2,270	2,338
76		Payroll Taxes - SUTA	408123		4,201	4,218	4,344	4,475	4,609
77									
78		**Pro Forma Adjustments**							
79		Payroll Taxes - FICA	408121		19,957	825	6,415	6,607	6,806
80		Payroll Taxes - FUTA	408122		200	8	64	66	68
81		Payroll Taxes - SUTA	408123		394	16	127	130	134
		Total			20,550	850	6,606	6,804	7,008
82		*The Labor amounts shown are the costs in 601 & 603, offset by the capitalized portion in GL 676210							
83									
84	**E8**	**Income Taxes - Deferred Income Taxes** (reversal of test year amount)							
85		Federal	410101	652,000					
86		Options	410103	-					
87		State	410111	11,366					
88				663,366					
89									
90	**E9**	**Interest (Debt, Cust. Deposits, etc)**							
91		To Zero Account Balances (Interest is Handled in Return on							
92		Debt Calculations)							
93		Interest Expense - Short - Term Debt	427200	-					
94		Interest Expense - Long - Term Debt	427300	72,184					
95		Interest Expense - LT Pushdown Debt	427310	1,332,590					
96		Cust Dep Interest	427400	-					
97		Interest Expense - Other	427500	25					
98		Amort - Debt Disc & Expense	427600	73,725					
99				1,478,523					
100				1,359,808					
101				(118,715)					
102									

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

Exhibit Es

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
				Sewer					
Line				**Test Year**		**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
No.		**Description**	**Account**	**Per Books**	**As Adjusted**	**Amount**	**Amount**	**Amount**	**Amount**
103	**E10**	**Miscellanous Nonutility Expense**							
104		To Exclude Non Utility Expenses That Are Not Included in Rates							
105		be considered for Ratemaking purposes							
106		Misc - A&G - Network Support	426060	(983)					
107		Misc - A&G - Computer Paper	426080	(2,569)					
108		Misc - A&G - Contrib	426090	-					
109		Misc - A&G - Toner	426110	-					
110		Misc - A&G - Copies	426210	(5,302)					
111		Misc - A&G - Office Supplies	426219	-					
112		Misc - A&G - Directors	426220	-					
113		Misc - A&G - Dues	426310	-					
114		WT-Misc-A&G-DISAST RECOV	426320	(9)					
115		Misc - A&G - Promotional Items	426950	(13,063)					
116		Misc - A&G - Entertain	426900	10,920					
117		Total		(11,006)					

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.

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

Exhibit Ew11

			Test Year			Base Year		Rate Year 1		Rate Year 2		Rate Year 3	
Line No.		Account	Pro Forma As Adjusted	Annualization Adjustment	Consumption Adjustment	Forecasted	Annualization Adjustment	Forecasted	Annualization Adjustment	Forecasted	Annualization Adjustment	Forecasted	Annualization Adjustment
	WATER												
	Factors ---->			1.0007	-1.4500%		0.0000		0.0000		0.0000		0.0000
1	E11 **Annualization Adjustments**												
2	**Plant O&M Expense**												
3	Purchased Water	610100	2,263,878	1,585	(32,849)	2,679,188	-	2,679,188	-	2,679,188	-	2,679,188	-
4	Purchased Power - Source Oper	615100	2,329,807	1,631	(33,806)	2,400,633	-	2,473,613	-	2,548,810	-	2,626,293	-
5	Purchased Power - Treat Oper	615300	16	0	(0)	17	-	18	-	19	-	20	-
6	Fuel Pwr Prod - Source Oper	616100	1,626	1	(24)	1,676	-	1,727	-	1,780	-	1,834	-
7	Fuel Pwr Prod - Treat Oper	616300	-	-	-	-	-	-	-	-	-	-	-
8	Fuel Pwr Prod - T&D Oper	616500	-	-	-	-	-	-	-	-	-	-	-
9	Chem - WtrTrt - Oper - General	618300	10,412	7	(151)	10,729	-	11,055	-	11,391	-	11,737	-
10	Chem - WtrTrt - Oper - Caustic	618320	243,930	171	(3,539)	251,346	-	258,987	-	266,860	-	274,973	-
11	Chem - WtrTrt - Oper - Chlorine	618325	72,449	51	(1,051)	74,652	-	76,921	-	79,259	-	81,668	-
12	Chem - WtrTrt - Oper - Hypochlori	618340	12,505	9	(181)	12,885	-	13,277	-	13,681	-	14,097	-
13	Chem - WtrTrt - Oper - Polyphosph	618345	95,998	67	(1,393)	98,917	-	101,924	-	105,022	-	108,215	-
14	Chem - WtrTrt - Oper - Zinc Ortho	618350	-	-	-	-	-	-	-	-	-	-	-
15	Chem - WtrTrt - Oper - Soda Ash	618355	1,128	1	(16)	1,162	-	1,197	-	1,233	-	1,270	-
16	Chem - WtrTrt - Oper - Lime	618365	-	-	-	-	-	-	-	-	-	-	-
17	Chem - WtrTrt - Oper - Potaperm	618385	-	-	-	-	-	-	-	-	-	-	-
18	Chem - WtrTrt - Oper - Misc Chem	618395	14,173	10	(206)	14,604	-	15,048	-	15,505	-	15,976	-
19	Mat&Sup - Source Oper	620100	343	0	(5)	353	-	364	-	375	-	386	-
20	Mat&Sup - Source Maint	620200	51	0	(1)	53	-	55	-	57	-	59	-
21	Mat&Sup - WtrTrt Oper	620300	63,042	44	(915)	64,959	-	66,934	-	68,969	-	71,066	-
22	Mat&Sup - WtrTrt Maint	620400	97	0	(1)	100	-	103	-	106	-	109	-
23	Mat&Sup - T&D Op - Freight	620506	28,229	20	(410)	29,087	-	29,971	-	30,882	-	31,821	-
24	Mat&Sup - T&D Maint - Gen	620600	100	0	(1)	103	-	106	-	109	-	112	-
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	24	0	(0)	25	-	26	-	27	-	28	-
30	Misc - Src Oper	675100	1,217	1	(18)	1,254	-	1,292	-	1,331	-	1,371	-
31	Misc - Src Maint	675200	26	0	(0)	27	-	28	-	29	-	30	-
32	Misc - WtrTrt Oper	675300	53	0	(1)	55	-	57	-	59	-	61	-
33	**General Expense**		-	-	-	-	-	-	-	-	-	-	-
34	Mat&Sup - Cust Accts	620700	35	0	(1)	36	-	37	-	38	-	39	-
35	Mat&Sup - A&G	620800	9,464	7		9,752	-	10,049	-	10,355	-	10,669	-
36	Misc - Cust Accts	675700	10,452	7		10,770	-	11,097	-	11,434	-	11,782	-
37	Misc - A&G - Mail&Post	675830	3,966	3		4,086	-	4,210	-	4,338	-	4,469	-
38	Misc - A&G - Mail Overnight	675831	10,796	8		11,124	-	11,462	-	11,811	-	12,169	-
39	Misc - A&G - Bank Fees	675858	80,192	56		82,630	-	85,142	-	87,730	-	90,397	-
40	**Adjustment Totals (to Exhibit D)**		5,254,010	3,678	(74,570)	5,760,223	-	5,853,888	-	5,950,398	-	6,049,839	-

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

Exhibit Ew11

Line No.			Account	Test Year: Pro Forma As Adjusted	Test Year: Annualization Adjustment	Test Year: Consumption Adjustment	Base Year: Forecasted	Base Year: Annualization Adjustment	Rate Year 1: Forecasted	Rate Year 1: Annualization Adjustment	Rate Year 2: Forecasted	Rate Year 2: Annualization Adjustment	Rate Year 3: Forecasted	Rate Year 3: Annualization Adjustment
		SEWER												
		Factors ---->			**1.0103**	**0.9933%**		**0.0000**		**0.0000**		**0.0000**		**0.0000**
1	**E11**	**Annualization Adjustments**												
2		**Plant O&M Expense**												
3		Purchased Sewer - T&D - Oper	710500	870,126	8,962	8,732	896,578	-	923,834	-	951,919	-	980,857	-
4		Sludge Removal - T&D - Oper	711500	648,198	6,676	6,505	667,903	-	688,207	-	709,128	-	730,685	-
5		Sludge Removal - T&D - Maint	711600	-	-	-	-	-	-	-	-	-	-	-
6		Purchased Pwr - Collect Oper	715100	1,076,378	11,087	10,802	1,109,100	-	1,142,817	-	1,177,558	-	1,213,356	-
7		Purchased Pwr - Pump Oper	715300	-	-	-	-	-	-	-	-	-	-	-
8		Purchased Pwr - T&D Oper	715500	-	-	-	-	-	-	-	-	-	-	-
9		Fuel Pwr Prod - Collect Oper	716100	39,650	408	398	40,855	-	42,097	-	43,377	-	44,696	-
10		Fuel Pwr Prod - Pump Oper	716300	-	-	-	-	-	-	-	-	-	-	-
11		Chem - Coll Oper - General	718100	-	-	-	-	-	-	-	-	-	-	-
12		Chem - Coll Maint - General	718200	-	-	-	-	-	-	-	-	-	-	-
13		Chem - Pump Oper - General	718300	284,667	2,932	2,857	293,321	-	302,238	-	311,426	-	320,893	-
14		Chem - T&D Oper - General	718500	310,951	3,203	3,120	320,403	-	330,143	-	340,179	-	350,520	-
15		Chem - T&D Maint - General	718600	-	-	-	-	-	-	-	-	-	-	-
16		Mat&Sup - Collect Oper	720100	119	1	1	123	-	127	-	131	-	135	-
17		Mat&Sup - Recl Wt Trt - Maint	720101	-	-	-	-	-	-	-	-	-	-	-
18		Mat&Sup - Recl Wt Dist - Maint	720120	-	-	-	-	-	-	-	-	-	-	-
19		Mat&Sup - Collect Maint	720200	179	2	2	184	-	190	-	196	-	202	-
20		Mat&Sup - Pump Oper	720300	6,869	71	69	7,078	-	7,293	-	7,515	-	7,743	-
21		Mat&Sup - Pump Maint	720400	-	-	-	-	-	-	-	-	-	-	-
22		Mat&Sup - T&D Oper	720500	64,500	664	647	66,461	-	68,481	-	70,563	-	72,708	-
23		Mat&Sup - T&D Op - Maint Supply	720512	29,761	307	299	30,666	-	31,598	-	32,558	-	33,548	-
24		Mat&Sup - T&D Maint	720600	29	0	0	30	-	31	-	32	-	33	-
25		Trans - T&D Maint	750600	-	-	-	-	-	-	-	-	-	-	-
26		Misc - Coll Oper	775100	77	1	1	79	-	81	-	83	-	86	-
27		Misc - Coll Maint	775200	-	-	-	-	-	-	-	-	-	-	-
28		Misc - Pump Oper	775300	-	-	-	-	-	-	-	-	-	-	-
29		Misc - Pump Maint	775400	-	-	-	-	-	-	-	-	-	-	-
30		Misc - T&D Oper	775500	-	-	-	-	-	-	-	-	-	-	-
31		Misc - T&D Maint	775600	103	1	1	106	-	109	-	112	-	115	-
32		**General Expense**		-	-	-	-	-	-	-	-	-	-	-
33		Mat&Sup - Cust Accts	720700	8	0	0	8	-	8	-	8	-	8	-
34		Mat&Sup - A&G	720800	27,308	281	274	28,138	-	28,994	-	29,875	-	30,783	-
35		Misc - Cust Accts	775700	2,508	26		2,584	-	2,663	-	2,744	-	2,827	-
36		Misc - A&G - Mail&Post	775830	1,088	11		1,121	-	1,155	-	1,190	-	1,226	-
37		Misc - A&G - Mail Overnight	775831	2,677	28		2,758	-	2,842	-	2,928	-	3,017	-
38		Misc - A&G - Bank Fees	775858	22,275	229		22,952	-	23,649	-	24,368	-	25,109	-
39		**Adjustment Totals (to Exhibit D)**		3,387,468	34,891	33,708	3,490,448	-	3,596,557	-	3,705,890	-	3,818,547	-

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

W A T E R

Line	(1)	(2)	2020 (3)	(4)	(5)	2021 (6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		Class/Meter Size	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	Total Tst Yr
1	**Bills**														
2		**Residential, Aqua Water, Main**													
3		<1"	47,797	47,833	47,900	47,869	47,723	48,245	47,873	47,874	47,996	47,878	47,752	48,492	575,232
4		1"	170	167	167	166	169	175	169	170	171	170	170	169	2,032
5		1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
6		3"	1	1	1	1	1	1	1	1	1	1	1	1	12
7		4"	-	-	-	-	-	-	-	-	-	-	-	-	-
8		**Residential, Aqua Water, Tier Areas**													-
9		<1"	6,641	6,655	6,652	6,666	6,670	6,668	6,667	6,699	6,681	6,681	6,683	6,753	80,115
10		1"	9	9	10	10	10	10	10	10	10	10	10	10	118
11		Total Metered Aqua Res	54,618	54,665	54,729	54,712	54,573	55,098	54,720	54,754	54,860	54,739	54,616	55,425	657,509
12		Flat Rate Res	-	-	-	-	-	-	-	-	-	-	-	-	-
13		**Residential, Purchased Water**													
14		<1" ChthmCnty-	301	304	303	304	303	302	302	303	305	298	303	302	3,629
15		<1" ChthmCntyCPP	86	88	88	88	89	87	88	87	88	88	89	89	1,055
16		<1" CtyAshvll	28	29	29	29	29	29	29	29	29	29	28	28	345
17		<1" CtyBlmnt	77	77	77	77	78	78	78	78	78	78	77	77	930
18		<1" CtyChrltt	993	985	985	960	254	1,741	988	989	991	987	995	985	11,854
19		<1" CtyCncrd	46	46	46	46	46	43	50	46	45	45	45	47	550
20		<1" CtyHckry(in)	72	72	72	77	73	74	71	73	72	71	73	73	871
21		<1" CtyHckry(out)	17	17	17	17	17	17	17	17	17	16	18	17	203
22		<1" CtyHndrsnv	230	231	230	229	230	231	234	235	235	224	244	240	2,791
23		<1" CtyLnclntn	125	125	123	121	122	121	124	122	122	122	122	123	1,471
24		1" CtyLnclntn	1	1	1	1	1	1	1	1	1	1	1	1	12
25		<1" CtyMrgntn	127	125	126	126	126	126	127	124	130	125	126	127	1,515
26		<1" CtyMtAiry	92	93	95	92	95	98	94	93	94	92	93	94	1,123
27		<1" CtyNwtn	18	18	18	18	18	18	18	18	18	18	18	18	216
28		<1" DvdsnWtr	153	153	153	153	154	152	152	141	155	152	151	151	1,817
29		<1" HrnttCnty	746	752	750	746	755	756	762	751	756	756	759	751	9,039
30		<1" IredllWtr	28	28	28	28	28	28	28	31	31	31	31	31	352
31		<1" JhnstnCnty	3,860	3,903	3,938	3,984	4,035	4,070	4,078	4,074	4,114	3,964	4,276	4,219	48,514
32		1" JhnstnCnty	3	3	3	3	3	5	5	6	6	6	6	6	55
33		1.5" JhnstnCnty	2	1	1	1	1	1	1	1	1	1	1	1	13
34		<1" TwnFqy-Vrna	70	70	70	71	69	70	70	70	71	69	70	71	841
35		<1" TwnFrstCty	48	48	47	49	48	48	48	48	48	48	48	48	575
36		<1" TwnPttsbro	481	486	488	497	507	518	520	537	548	548	554	582	6,266
37		<1" TwnSprcPn	64	66	65	65	65	66	66	66	66	66	67	66	788
38		Total Metered Prchsd Wtr Res	7,669	7,719	7,752	7,781	7,144	8,678	7,951	7,939	8,019	7,836	8,192	8,146	94,825
39		Total Res	62,287	62,384	62,481	62,493	61,717	63,776	62,671	62,692	62,878	62,575	62,808	63,571	752,334

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

W A T E R

		2020			2021									
Line (1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.	**Class/Meter Size**	**Jan-2021**	**Feb-2021**	**Mar-2021**	**Apr-2021**	**May-2021**	**Jun-2021**	**Jul-2021**	**Aug-2021**	**Sep-2021**	**Oct-2021**	**Nov-2021**	**Dec-2021**	**Total Tst Yr**
40														
41	**Irrigation, Aqua Water, Main**													
42	<1"	371	369	372	375	373	380	375	375	372	377	370	364	4,472
43	1"	36	36	36	36	43	38	38	40	39	39	39	39	459
44	1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
45	2"	1	1	1	1	1	1	1	1	1	1	1	1	12
46	4"	-	-	-	-	-	-	-	-	-	-	-	-	-
47	**Irrigation, Aqua Water, Tier Areas**													
48	<1"	224	221	230	230	238	238	246	246	246	250	249	253	2,869
49	1"	36	33	34	34	34	34	33	33	34	34	34	34	406
50	1.5"	1	1	1	1	1	1	1	1	1	1	1	1	12
51	Total Aqua Irr	668	660	674	677	689	692	694	695	693	701	694	692	8,230
52														
53	**Commercial, Aqua Water**													
54	<1"	209	204	203	202	201	202	194	194	192	189	193	191	2,374
55	1"	65	65	66	65	65	65	65	65	66	64	64	64	778
56	1.5"	14	15	15	15	15	15	15	15	15	15	15	15	179
57	2"	25	31	28	28	28	28	30	41	30	27	30	30	355
58	3"	1	1	1	1	1	1	1	1	1	1	1	1	12
59	4"	4	4	4	4	4	4	4	4	4	4	4	4	48
60	6"	1	1	1	1	1	1	1	1	1	1	1	1	12
61	Total Metered Aqua Com	318	321	318	316	315	315	310	321	309	301	308	306	3,758
62	Flat Rate Com at Com Rate	4	4	5	5	5	5	5	5	5	5	5	5	58
63	Flat Rate Com at Res Rate	202	198	198	197	197	197	197	195	195	195	196	195	2,363
64														

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

W A T E R

			2020			2021									
Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
No.		**Class/Meter Size**	**Jan-2021**	**Feb-2021**	**Mar-2021**	**Apr-2021**	**May-2021**	**Jun-2021**	**Jul-2021**	**Aug-2021**	**Sep-2021**	**Oct-2021**	**Nov-2021**	**Dec-2021**	**Total Tst Yr**
65		**Commercial, Purchased Water (inclds Irr)**													
66		<1" ChthmCntyCPP	23	23	24	26	22	18	26	22	22	22	22	22	272
67		1" ChthmCntyCPP	5	5	5	5	5	5	5	5	5	5	5	5	60
68		1.5" ChthmCntyCPP	2	2	2	2	2	2	2	2	2	2	2	2	24
69		2" ChthmCntyCPP	6	6	6	6	6	6	6	6	6	6	6	6	72
70		<1" CtyChrltt	3	3	3	3	1	5	3	3	3	3	3	3	36
71		1" CtyChrltt	1	1	1	1	1	1	1	1	1	1	1	1	12
72		2" CtyChrltt	8	8	8	8	1	15	8	8	8	8	8	8	96
73		4" CtyChrltt	1	1	1	1	1	1	1	1	1	1	1	1	12
74		<1" CtyHndrsnv	2	2	2	2	2	2	2	2	2	2	2	2	24
75		<1" CtyLnclntn	1	1	1	1	1	1	1	1	1	1	1	1	12
76		1" CtyMrgntn	1	1	1	1	1	1	1	1	1	1	1	1	12
77		<1" HrnttCnty	14	14	14	14	14	14	16	16	16	17	18	16	183
78		1" HrnttCnty	(5)	2	2	3	2	2	1	1	1	2	2	2	14
79		<1" JhnstnCnty	201	193	194	216	201	226	241	229	231	229	228	198	2,586
80		1" JhnstnCnty	27	29	28	28	29	29	30	32	34	33	33	33	364
81		1.5" JhnstnCnty	10	9	10	11	12	12	12	12	12	12	12	11	134
82		2" JhnstnCnty	11	8	9	9	9	9	14	11	11	10	11	10	122
83		3" JhnstnCnty	-	-	-	-	-	-	-	-	-	-	-	-	-
84		4" JhnstnCnty	1	1	1	1	1	1	1	1	1	1	1	1	12
85		<1" TwnPttsbro	29	27	27	27	27	28	28	28	28	30	27	27	333
86		1" TwnPttsbro	8	8	8	8	8	8	8	8	8	8	8	8	96
87		1.5" TwnPttsbro	2	-	4	2	2	2	2	2	2	2	2	2	24
88		Total Metered Prchsd Wtr Com	351	344	351	374	347	388	409	391	396	396	394	360	4,500
89		Total Com	876	867	872	892	864	906	920	912	906	897	902	866	10,679
90															
91		Total All Classes	63,831	63,910	64,027	64,062	63,270	65,373	64,285	64,300	64,476	64,172	64,405	65,129	771,243
92		without FR	63,624	63,708	63,824	63,860	63,068	65,171	64,083	64,100	64,276	63,972	64,203	64,929	768,822
93	**Availability (billed months)**														
94		Woodlake	163	160	159	159	162	190	158	158	157	157	154	153	1,929
95															
96	Total with Availability		63,994	64,070	64,186	64,221	63,432	65,564	64,443	64,458	64,633	64,329	64,559	65,282	773,172
			-	-	-	-	-	-	-	-	-	-	-	-	

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

W A T E R

Line No.	(1)	(2) Class/Meter Size	2020 (3) Jan-2021	(4) Feb-2021	(5) Mar-2021	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, Main**													
3		<1"	211,479	175,780	168,304	203,124	246,583	263,072	257,405	246,666	267,744	242,071	213,907	200,074	2,696,209
4		1"	1,198	832	874	1,171	1,593	1,687	1,935	1,881	2,041	1,674	1,408	1,234	17,527
5		1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
6		3"	38	31	28	36	64	49	67	62	56	43	51	31	556
7		4"	-	-	-	-	-	-	-	-	-	-	-	-	-
8		**Residential, Aqua Water, Tier Areas**													
9		<1 in. Block1	22,477	20,843	20,417	22,137	22,744	22,125	22,068	21,806	22,624	21,912	21,835	22,575	263,562
10		<1 in. Block2	9,708	6,193	5,751	9,585	12,532	11,664	11,135	11,194	13,022	11,678	9,766	7,866	120,095
11		<1 in. Block3	3,218	1,689	1,668	4,646	10,073	10,442	9,640	10,084	12,152	9,801	6,434	2,725	82,571
12		<1 in. Block4	2,020	730	790	2,499	11,064	12,909	12,577	11,721	16,610	8,882	4,384	1,671	85,857
13		1 in. Block1	27	20	23	32	37	33	32	27	28	28	46	33	366
14		1 in. Block2	12	10	8	17	17	20	26	17	18	17	18	17	197
15		1 in. Block3	7	4	5	8	21	23	25	25	21	25	14	5	183
15		1 in. Block4	-	-	-	11	55	25	16	30	50	19	21	-	226
16		Res Tier Subtotal	37,468	29,489	28,664	38,934	56,542	57,241	55,519	54,904	64,525	52,362	42,518	34,892	553,058
16		Total Metered Aqua Res	250,183	206,131	197,870	243,266	304,782	322,049	314,926	303,513	334,366	296,150	257,884	236,231	3,267,350
17															
18		**Residential, Purchased Water**													
19		<1" ChthmCnty-	1,001	781	756	866	946	910	885	932	851	937	801	821	10,486
20		<1" ChthmCntyCPP	291	278	253	274	282	246	250	260	246	266	259	227	3,133
21		<1" CtyAshvll	152	122	103	122	125	109	111	110	114	103	82	88	1,340
22		<1" CtyBlmnt	351	290	290	323	389	306	361	298	329	397	303	309	3,945
23		<1" CtyChrltt	3,304	2,715	2,482	2,785	886	4,568	2,871	2,579	2,884	2,663	2,626	2,808	33,171
24		<1" CtyCncrd	162	147	153	156	129	133	154	145	152	142	158	144	1,774
25		<1" CtyHckry(in)	256	209	200	232	269	250	307	305	276	258	327	290	3,179
26		<1" CtyHckry(out)	58	46	48	49	53	51	54	49	46	47	49	48	598
27		<1" CtyHndrsnv	916	683	703	803	876	744	901	783	911	941	816	827	9,904
28		<1" CtyLnclntn	433	330	364	357	456	454	541	380	531	329	449	415	5,040
29		1" CtyLnclntn	36	25	29	40	62	46	60	44	46	46	44	44	521
30		<1" CtyMrgntn	414	311	303	361	482	562	629	645	476	497	483	406	5,568
31		<1" CtyMtAiry	374	300	273	290	433	198	332	316	353	376	278	303	3,827
32		<1" CtyNwtn	95	60	69	68	81	73	70	89	82	61	55	62	863
33		<1" DvdsnWtr	438	411	388	517	512	472	518	488	536	473	459	537	5,748
34		<1" HrnttCnty	3,119	2,507	2,417	2,738	3,863	3,917	3,556	3,839	3,485	3,674	3,138	2,786	39,039
35		<1" IredllWtr	132	102	75	73	83	80	109	126	108	91	77	83	1,138
36		<1" JhnstnCnty	17,155	14,426	14,145	17,482	21,712	19,669	19,712	18,291	21,805	18,988	17,629	17,362	218,376
37		1" JhnstnCnty	14	17	13	16	27	277	502	89	245	173	80	74	1,527

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

WATER

Line	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			2020			2021									
No.		Class/Meter Size	Jan-2021	Feb-2021	Mar-2021	Apr-2021	May-2021	Jun-2021	Jul-2021	Aug-2021	Sep-2021	Oct-2021	Nov-2021	Dec-2021	Total Tst Yr
38		1.5" JhnstnCnty	5	3	2	4	10	7	6	5	11	4	2	2	60
39		<1" TwnFqy-Vrna	282	211	199	239	257	500	290	224	225	209	209	294	3,139
40		<1" TwnFrstCty	177	134	162	155	220	193	215	157	195	157	146	145	2,057
41		<1" TwnPttsbro	2,038	1,596	1,613	1,801	3,040	3,300	3,752	3,481	3,090	3,310	2,635	2,218	31,874
42		<1" TwnSprcPn	157	138	116	145	734	247	173	249	179	188	178	181	2,684
43		Total Metered Prchsd Wtr Res	31,358	25,841	25,154	29,896	35,927	37,308	36,359	33,884	37,176	34,330	31,283	30,474	388,991
44		Total Res	281,541	231,972	223,024	273,162	340,709	359,357	351,285	337,397	371,542	330,480	289,167	266,705	3,656,341
45															
46		**Irrigation, Aqua Water, Main**													
47		<1"	194	134	144	353	1,940	3,233	3,502	3,289	3,702	3,839	2,058	902	23,290
48		1"	20	(9)	30	69	327	482	667	641	660	567	601	268	4,323
49		1.5"	-	-	-	-	-	-	-	-	-	-	-	-	-
50		2"	2	-	25	50	200	210	199	196	223	170	149	7	1,431
51		4"	-	-	-	-	-	-	-	-	-	-	-	-	-
52		**Irrigation, Aqua Water, Tier Areas**													
53		<1 in. Block1Irr	158	80	96	585	1,922	2,000	2,008	2,058	2,244	1,757	1,010	341	14,259
54		<1 in. Block2Irr	42	39	-	88	1,084	1,158	1,175	1,262	1,846	563	170	89	7,515
55		1 in. Block1Irr	6	(3)	22	108	226	297	275	305	325	290	204	65	2,121
56		1 in. Block2Irr	3	3	-	8	225	431	547	639	524	372	162	57	2,971
57		1.5 in. Block1Irr	8	7	7	15	15	15	15	15	15	15	15	4	145
58		1.5 in. Block2Irr	-	-	-	-	50	-	6	4	12	3	9	-	84
59		Irrigation Tier Subtotal	217	125	125	804	3,522	3,900	4,026	4,283	4,966	3,000	1,570	556	27,094
60		Total Aqua Irr	433	250	324	1,276	5,989	7,825	8,394	8,409	9,551	7,576	4,378	1,733	56,138
61															
62		**Commercial, Aqua Water**													
63		<1"	758	725	729	1,269	1,490	1,479	1,611	1,508	1,608	1,435	969	1,158	14,738
64		1"	563	338	357	588	1,020	1,021	1,133	1,306	836	925	597	502	9,186
65		1.5"	226	201	263	326	431	375	364	388	454	439	380	327	4,174
66		2"	715	654	589	821	1,009	1,152	1,493	1,345	934	699	760	702	10,873
67		3"	158	169	127	74	70	83	119	98	132	78	65	73	1,246
68		4"	63	140	86	108	98	102	103	110	93	93	103	92	1,190
69		6"	909	295	592	620	671	617	572	2,159	(866)	542	39	1,095	7,245
70		Total Metered Aqua Com	3,392	2,522	2,744	3,806	4,788	4,829	5,395	6,914	3,191	4,211	2,913	3,949	48,653
71															

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Ending Dec 31, 2021

EXHIBIT Fw - TY

W A T E R

Line No.	(1)	(2) Class/Meter Size	(3) 2020 Jan-2021	(4) Feb-2021	(5) Mar-2021	(6) 2021 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
72		**Commercial, Purchased Water (inclds Irr)**													
73		<1" ChthmCntyCPP	102	116	148	150	112	87	111	96	108	87	84	83	1,284
74		1" ChthmCntyCPP	28	18	16	20	15	13	20	18	29	33	28	18	255
75		1.5" ChthmCntyCPP	11	9	9	10	11	18	8	10	10	9	9	9	122
76		2" ChthmCntyCPP	270	212	218	268	337	300	274	265	221	259	239	325	3,188
77		<1" CtyChrltt	-	-	-	1	-	22	14	9	15	1	1	50	114
78		1" CtyChrltt	(25)	-	1	20	34	97	38	49	44	33	38	13	343
79		2" CtyChrltt	13	43	41	45	-	577	348	324	349	301	119	107	2,266
80		4" CtyChrltt	7	9	9	9	11	10	16	12	10	10	10	9	121
81		<1" CtyHndrsnv	-	-	0	-	-	0	-	-	-	-	-	-	0
82		<1" CtyLnclntn	0	-	-	-	-	-	-	-	-	-	-	-	0
83		1" CtyMrgntn	8	4	50	30	12	12	17	11	20	13	45	18	240
84		<1" HrnttCnty	7	6	4	(36)	172	192	129	143	122	174	105	5	1,024
85		1" HrnttCnty	(9)	3	6	6	39	18	6	8	6	9	5	4	101
86		<1" JhnstnCnty	662	107	128	362	1,077	1,337	1,370	1,170	1,478	1,133	682	254	9,759
87		1" JhnstnCnty	37	456	490	520	718	779	1,011	1,220	812	875	954	616	8,486
88		1.5" JhnstnCnty	374	305	184	296	288	504	242	296	331	307	298	292	3,717
89		2" JhnstnCnty	642	132	211	202	412	213	333	265	253	224	159	480	3,526
90		3" JhnstnCnty	-	-	-	-	-	-	-	-	-	-	-	-	-
91		4" JhnstnCnty	71	65	75	79	75	68	64	60	72	61	62	68	820
92		<1" TwnPttsbro	35	33	42	13	109	318	238	255	267	264	185	34	1,793
93		1" TwnPttsbro	54	54	38	40	146	68	70	66	77	67	59	107	845
94		1.5" TwnPttsbro	-	-	-	-	-	-	-	-	-	-	-	-	-
95		Total Metered Prchsd Wtr Com	2,286	1,572	1,668	2,035	3,566	4,633	4,309	4,277	4,224	3,860	3,082	2,492	38,004
96		Total Com	5,678	4,094	4,413	5,840	8,354	9,462	9,704	11,191	7,415	8,071	5,995	6,441	86,657
97															
98		Total All Classes	287,652	236,316	227,761	280,278	355,052	376,643	369,383	356,997	388,508	346,127	299,540	274,879	3,799,136
99		*Average Usage (kGals)*	-	-	-	-	-	-	-	-	-	-	-	-	
100		*Residential*	*4.520*	*3.718*	*3.569*	*4.371*	*5.521*	*5.635*	*5.605*	*5.382*	*5.909*	*5.281*	*4.604*	*4.195*	*4.860*
101		*Irrigation (Aqua)*	*0.648*	*0.379*	*0.481*	*1.885*	*8.689*	*11.314*	*12.099*	*12.094*	*13.792*	*10.807*	*6.306*	*2.503*	*6.821*
102		*Commercial*	*8.481*	*6.159*	*6.599*	*8.462*	*12.614*	*13.449*	*13.512*	*15.704*	*10.515*	*11.586*	*8.552*	*9.677*	*10.494*
103		*Total*	*4.521*	*3.709*	*3.569*	*4.389*	*5.630*	*5.779*	*5.764*	*5.569*	*6.044*	*5.411*	*4.665*	*4.234*	*4.942*
104		*Com <1.5"*	4.833	3.948	4.035	6.945	9.427	9.370	10.603	10.852	9.480	9.332	6.105	6.510	*7.590*

printed 6/23/2022

Aqua North Carolina, Inc. EXHIBIT Fw - 3 Yr
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Quantities
Test Year Average Consumption - Water
Test Year Ending Dec 31, 2021

	(a)	(b)	(c)	(d)	(e)
Line No.	**Month-Year**	**Bills**	**Bills (non FR)**	**Usage kGals**	**Avg Usg/Bill**
1	Jan-2019	61,588	61,379	274,832	4.478
2	Feb-2019	61,665	61,461	250,233	4.071
3	Mar-2019	61,652	61,448	249,413	4.059
4	Apr-2019	61,744	61,540	234,270	3.807
5	May-2019	61,811	61,607	252,943	4.106
6	Jun-2019	61,927	61,722	288,898	4.681
7	Jul-2019	62,017	61,812	304,173	4.921
8	Aug-2019	62,101	61,897	308,262	4.980
9	Sep-2019	62,180	61,977	406,230	6.555
10	Oct-2019	62,265	62,063	382,713	6.167
11	Nov-2019	62,347	62,144	345,223	5.555
12	Dec-2019	62,387	62,184	318,783	5.126
13	**Total TY-2**	**743,684**	**741,234**	**3,615,972**	**4.878**
14	Jan-2020	62,417	62,213	323,570	5.201
15	Feb-2020	62,473	62,269	284,301	4.566
16	Mar-2020	62,649	62,445	227,579	3.644
17	Apr-2020	62,838	62,635	273,612	4.368
18	May-2020	62,788	62,585	267,605	4.276
19	Jun-2020	62,817	62,596	260,632	4.164
20	Jul-2020	63,324	63,082	415,525	6.587
21	Aug-2020	63,947	63,714	384,728	6.038
22	Sep-2020	63,561	63,334	338,704	5.348
23	Oct-2020	60,947	60,721	291,525	4.801
24	Nov-2020	66,486	66,272	305,286	4.607
25	Dec-2020	63,752	63,547	244,137	3.842
26	**Total TY-1**	**757,997**	**755,414**	**3,617,204**	**4.788**
27	Jan-2021	63,831	63,624	287,652	4.521
28	Feb-2021	63,910	63,708	236,316	3.709
29	Mar-2021	64,027	63,824	227,761	3.569
30	Apr-2021	64,062	63,860	280,278	4.389
31	May-2021	63,270	63,068	355,052	5.630
32	Jun-2021	65,373	65,171	376,643	5.779
33	Jul-2021	64,285	64,083	369,383	5.764
34	Aug-2021	64,300	64,100	356,997	5.569
35	Sep-2021	64,476	64,276	388,508	6.044
36	Oct-2021	64,172	63,972	346,127	5.411
37	Nov-2021	64,405	64,203	299,540	4.665
38	Dec-2021	65,129	64,929	274,879	4.234
39	**Total Tst Yr**	**771,240**	**768,819**	**3,799,136**	**4.942**
40	**3 Yr Total**	**2,272,921**	**2,265,467**	**11,032,312**	**4.870**
41					
42	**3 Yr Average vs. Test Year Consumption factor**				**-1.450%**
43	(Negative % indicates reduction in normalized compared to the test average)				

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. 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	(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, Main**												
3		<1"	575,232	575,232	48,006	576,072	*418*	5,016	581,088	*835*	10,020	591,108		591,108
4		1"	2,032	2,032	170	2,040		-	2,040		-	2,040		2,040
5		1.5"	-	-	-	-		-	-		-	-		-
6		3"	12	12	1	12		-	12		-	12		12
7		4"	-	-	-	-		-	-		-	-		-
8		**Residential, Aqua Water, Tier Areas**												
9		<1"	80,115	80,115	6,707	80,484	*58*	696	81,180	*117*	1,404	82,584		82,584
10		1"	118	118	10	120	-	-	120	-	-	120		120
11		Total Metered Aqua Res	657,509	657,509	54,894	658,728	476	5,712	664,440	952	11,424	675,864	-	675,864
12		Flat Rate Res	-	-	-	-		-	-		-	-		-
13		**Residential, Purchased Water**												
14		<1" ChthmCnty-	3,629	3,629	302	3,624		-	3,624		-	3,624		3,624
15		<1" ChthmCntyCPP	1,055	1,055	87	1,044		-	1,044		-	1,044		1,044
16		<1" CtyAshvll	345	345	28	336		-	336		-	336		336
17		<1" CtyBlmnt	930	930	76	912		-	912		-	912		912
18		<1" CtyChrltt	11,854	11,854	996	11,952		-	11,952		-	11,952		11,952
19		<1" CtyCncrd	550	550	46	552		-	552		-	552		552
20		<1" CtyHckry(in)	871	871	73	876		-	876		-	876		876
21		<1" CtyHckry(out)	203	203	17	204		-	204		-	204		204
22		<1" CtyHndrsnv	2,791	2,791	238	2,856		-	2,856		-	2,856		2,856
23		<1" CtyLnclntn	1,471	1,471	123	1,476		-	1,476		-	1,476		1,476
24		1" CtyLnclntn	12	12	1	12		-	12		-	12		12
25		<1" CtyMrgntn	1,515	1,515	126	1,512		-	1,512		-	1,512		1,512
26		<1" CtyMtAiry	1,123	1,123	94	1,128		-	1,128		-	1,128		1,128
27		<1" CtyNwtn	216	216	18	216		-	216		-	216		216
28		<1" DvdsnWtr	1,817	1,817	151	1,812		-	1,812		-	1,812		1,812
29		<1" HrnttCnty	9,039	9,039	753	9,036		-	9,036		-	9,036		9,036
30		<1" IredllWtr	352	352	31	372		-	372		-	372		372
31		<1" JhnstnCnty	48,514	48,514	4,178	50,136		-	50,136		-	50,136		50,136
32		1" JhnstnCnty	55	55	4	48		-	48		-	48		48
33		1.5" JhnstnCnty	13	13	1	12		-	12		-	12		12
34		<1" TwnFqy-Vrna	841	841	70	840		-	840		-	840		840
35		<1" TwnFrstCty	575	575	48	576		-	576		-	576		576
36		<1" TwnPttsbro	6,266	6,266	576	6,912		-	6,912		-	6,912		6,912
37		<1" TwnSprcPn	788	788	66	792		-	792		-	792		792
38		Total Metered Prchsd Wtr Res	94,825	94,825	8,103	97,236	-	-	97,236	-	-	97,236	-	97,236
39		Total Res	752,334	752,334	62,997	755,964	476	5,712	761,676	952	11,424	773,100	-	773,100

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

W A T E R

Line (1) No.	(2) Class/Meter Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(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
40													
41	**Irrigation, Aqua Water, Main**												
42	<1"	4,472	4,472	363	4,356		-	4,356		-	4,356		4,356
43	1"	459	459	38	456		-	456		-	456		456
44	1.5"	-	-	-	-		-	-		-	-		-
45	2"	12	12	1	12		-	12		-	12		12
46	4"	-	-	-	-		-	-		-	-		-
47	**Irrigation, Aqua Water, Tier Areas**		-	-									
48	<1"	2,869	2,869	252	3,024		-	3,024		-	3,024		3,024
49	1"	406	406	34	408		-	408		-	408		408
50	1.5"	12	12	1	12		-	12		-	12		12
51	Total Aqua Irr	8,230	8,230	689	8,268	-	-	8,268	-	-	8,268	-	8,268
52													
53	**Commercial, Aqua Water**												
54	<1"	2,374	2,374	191	2,292		-	2,292		-	2,292		2,292
55	1"	778	778	64	768		-	768		-	768		768
56	1.5"	179	179	15	180		-	180		-	180		180
57	2"	355	355	30	360		-	360		-	360		360
58	3"	12	12	1	12		-	12		-	12		12
59	4"	48	48	4	48		-	48		-	48		48
60	6"	12	12	1	12		-	12		-	12		12
61	Total Metered Aqua Com	3,758	3,758	306	3,672	-	-	3,672	-	-	3,672	-	3,672
62	Flat Rate Com at Com Rate	58	58	5	60		-	60		-	60		60
63	Flat Rate Com at Res Rate	2,363	2,363	195	2,340		-	2,340		-	2,340		2,340

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. 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	(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
64													
65	**Commercial, Purchased Water (inclds Irr)**												
66	<1" ChthmCntyCPP	272	272	22	264		-	264		-	264		264
67	1" ChthmCntyCPP	60	60	4	48		-	48		-	48		48
68	1.5" ChthmCntyCPP	24	24	2	24		-	24		-	24		24
69	2" ChthmCntyCPP	72	72	6	72		-	72		-	72		72
70	<1" CtyChrltt	36	36	2	24		-	24		-	24		24
71	1" CtyChrltt	12	12	-	-		-	-		-	-		-
72	2" CtyChrltt	96	96	3	36		-	36		-	36		36
73	4" CtyChrltt	12	12	1	12		-	12		-	12		12
74	<1" CtyHndrsnv	24	24	-	-		-	-		-	-		-
75	<1" CtyLnclntn	12	12	1	12		-	12		-	12		12
76	1" CtyMrgntn	12	12	1	12		-	12		-	12		12
77	<1" HrnttCnty	183	183	5	60		-	60		-	60		60
78	1" HrnttCnty	14	14	2	24		-	24		-	24		24
79	<1" JhnstnCnty	2,586	2,586	28	336		-	336		-	336		336
80	1" JhnstnCnty	364	364	11	132		-	132		-	132		132
81	1.5" JhnstnCnty	134	134	8	96		-	96		-	96		96
82	2" JhnstnCnty	122	122	11	132		-	132		-	132		132
83	3" JhnstnCnty	-	-	-	-		-	-		-	-		-
84	4" JhnstnCnty	12	12	1	12		-	12		-	12		12
85	<1" TwnPttsbro	333	333	5	60		-	60		-	60		60
86	1" TwnPttsbro	96	96	8	96		-	96		-	96		96
87	1.5" TwnPttsbro	24	24	-	-		-	-		-	-		-
88	Total Metered Prchsd Wtr Com	4,500	4,500	121	1,452	-	-	1,452	-	-	1,452	-	1,452
89	Total Com	10,679	10,679	627	7,524	-	-	7,524	-	-	7,524	-	7,524
90													
91	Total All Classes	771,243	771,243	64,313	771,756	476	5,712	777,468	952	11,424	788,892	-	788,892
92	without FR	768,822	768,822	64,113	769,356	476	5,712	775,068	952	11,424	786,492	-	786,492
93				Nrmlztn Fctr->	1.0007		Annl Fctr->	1.0074				Annl Fctr->	1.0147
94	**Availability (billed months)**												
95	Woodlake	1,929	1,929	153	1,836	(5)	(60)	1,776	(10)	(120)	1,656		1,656
96													
97	Total with Availability	773,172	773,172	64,466	773,592	471	5,652	779,244	942	11,304	790,548	-	790,548

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. 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	(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	**Usage kGals**		*3Yr Fctr*			**Addl kG/Mn**			**Addl kG/Mn**				
2	**Residential, Aqua Water, Main**		*0.9855*										
3	<1"	2,696,209	2,657,114	*4.619*	2,660,994	1,931	23,172	2,684,166	3,857	46,284	2,730,450		2,730,450
4	1"	17,527	17,273	*8.500*	17,341			17,341			17,341		17,341
5	1.5"	-	-	-	-			-			-		-
6	3"	556	548	*45.667*	548			548			548		548
7	4"	-	-	-	-			-			-		-
8	**Residential, Aqua Water, Tier Areas**			Bill Incr Fctr		Bill Incr Fctr			Bill Incr Fctr				
9	<1 in. Block1	263,562	259,741	1.00461	260,937	0.00869	2,290	263,227	0.01744	4,552	267,779		267,779
10	<1 in. Block2	120,095	118,354	1.00461	118,899	0.00869	1,043	119,942	0.01744	2,074	122,017		122,017
11	<1 in. Block3	82,571	81,374	1.00461	81,749	0.00869	717	82,466	0.01744	1,426	83,892		83,892
12	<1 in. Block4	85,857	84,612	1.00461	85,002	0.00869	746	85,748	0.01744	1,483	87,230		87,230
13	1 in. Block1	366	361	1.01695	367			367			367		367
14	1 in. Block2	197	194	1.01695	197			197			197		197
15	1 in. Block3	183	180	1.01695	183			183			183		183
15	1 in. Block4	226	223	1.01695	227			227			227		227
16	Res Tier Subtotal	553,058	545,039	*6.793*	547,561	0	4,796	552,357	0	9,535	561,892	-	561,892
16	Total Metered Aqua Res	3,267,350	3,219,974		3,226,444	1,931	27,968	3,254,412	3,857	55,819	3,310,231	-	3,310,231
17													
18	**Residential, Purchased Water**												
19	<1" ChthmCnty-	10,486	10,334	*2.848*	10,320		-	10,320		-	10,320		10,320
20	<1" ChthmCntyCPP	3,133	3,087	*2.926*	3,055		-	3,055		-	3,055		3,055
21	<1" CtyAshvll	1,340	1,321	*3.829*	1,287		-	1,287		-	1,287		1,287
22	<1" CtyBlmnt	3,945	3,888	*4.181*	3,813		-	3,813		-	3,813		3,813
23	<1" CtyChrltt	33,171	32,690	*2.758*	32,960		-	32,960		-	32,960		32,960
24	<1" CtyCncrd	1,774	1,748	*3.178*	1,754		-	1,754		-	1,754		1,754
25	<1" CtyHckry(in)	3,179	3,133	*3.597*	3,151		-	3,151		-	3,151		3,151
26	<1" CtyHckry(out)	598	589	*2.901*	592		-	592		-	592		592
27	<1" CtyHndrsnv	9,904	9,760	*3.497*	9,987		-	9,987		-	9,987		9,987
28	<1" CtyLnclntn	5,040	4,967	*3.377*	4,984		-	4,984		-	4,984		4,984
29	1" CtyLnclntn	521	513	*42.750*	513		-	513		-	513		513
30	<1" CtyMrgntn	5,568	5,487	*3.622*	5,476		-	5,476		-	5,476		5,476
31	<1" CtyMtAiry	3,827	3,771	*3.358*	3,788		-	3,788		-	3,788		3,788
32	<1" CtyNwtn	863	850	*3.935*	850		-	850		-	850		850
33	<1" DvdsnWtr	5,748	5,665	*3.118*	5,649		-	5,649		-	5,649		5,649
34	<1" HrnttCnty	39,039	38,473	*4.256*	38,460		-	38,460		-	38,460		38,460
35	<1" IredllWtr	1,138	1,122	*3.188*	1,186		-	1,186		-	1,186		1,186
36	<1" JhnstnCnty	218,376	215,209	*4.436*	222,404		-	222,404		-	222,404		222,404
37	1" JhnstnCnty	1,527	1,505	*27.364*	1,313		-	1,313		-	1,313		1,313
38	1.5" JhnstnCnty	60	59	*4.538*	54		-	54		-	54		54
39	<1" TwnFqy-Vrna	3,139	3,094	*3.679*	3,090		-	3,090		-	3,090		3,090
40	<1" TwnFrstCty	2,057	2,027	*3.525*	2,031		-	2,031		-	2,031		2,031

OFFICIAL COPY

Jun 30 2022

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

WATER

Line No. (1)	(2) Class/Meter Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(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
41	<1" TwnPttsbro	31,874	31,412	*5.013*	34,650		-	34,650		-	34,650		34,650
42	<1" TwnSprcPn	2,684	2,645	*3.357*	2,658		-	2,658		-	2,658		2,658
43	Total Metered Prchsd Wtr Res	388,991	383,349		394,025	-	-	394,025	-	-	394,025	-	394,025
44	Total Res	3,656,341	3,603,323		3,620,469	1,931	27,968	3,648,437	3,857	55,819	3,704,256	-	3,704,256

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

Line (1) No.	(2) Class/Meter Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(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
45													
46	**Irrigation, Aqua Water, Main**												
47	<1"	23,290	22,952	*5.132*	22,357		-	22,357		-	22,357		22,357
48	1"	4,323	4,261	*9.283*	4,233		-	4,233		-	4,233		4,233
49	1.5"	-	-	-	-		-	-		-	-		-
50	2"	1,431	1,410	*117.500*	1,410		-	1,410		-	1,410		1,410
51	4"	-	-	-	-		-	-		-	-		-
52	**Irrigation, Aqua Water, Tier Areas**			**Bill Incrs**									
53	<1 in. Block1Irr	14,259	14,052	**1.05403**	14,811		-	14,811		-	14,811		14,811
54	<1 in. Block2Irr	7,515	7,406	**1.05403**	7,806		-	7,806		-	7,806		7,806
55	1 in. Block1Irr	2,121	2,090	**1.00493**	2,100		-	2,100		-	2,100		2,100
56	1 in. Block2Irr	2,971	2,928	**1.00493**	2,942		-	2,942		-	2,942		2,942
57	1.5 in. Block1Irr	145	142	**1.00000**	142		-	142		-	142		142
58	1.5 in. Block2Irr	84	83	**1.00000**	83		-	83		-	83		83
59	Irrigation Tier Subtotal	27,094	26,701	*8.123*	27,885	-	-	27,885	-	-	27,885	-	27,885
60	Total Aqua Irr	56,138	55,324		55,885	-	-	55,885	-	-	55,885	-	55,885
61													
62	**Commercial, Aqua Water**												
63	<1"	14,738	14,525	*6.118*	14,023		-	14,023		-	14,023		14,023
64	1"	9,186	9,053	*11.636*	8,937		-	8,937		-	8,937		8,937
65	1.5"	4,174	4,113	*22.978*	4,136		-	4,136		-	4,136		4,136
66	2"	10,873	10,716	*30.186*	10,867		-	10,867		-	10,867		10,867
67	3"	1,246	1,228	*102.333*	1,228		-	1,228		-	1,228		1,228
68	4"	1,190	1,173	*24.438*	1,173		-	1,173		-	1,173		1,173
69	6"	7,245	7,140	*595.000*	7,140		-	7,140		-	7,140		7,140
70	Total Metered Aqua Com	48,653	47,948		47,504	-	-	47,504	-	-	47,504	-	47,504
71													

Aqua North Carolina, Inc.
Docket W-218 Sub 573
Aqua North Carolina, Inc. 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	(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
72	**Commercial, Purchased Water (inclds Irr)**												
73	<1" ChthmCntyCPP	1,284	1,266	*4.654*	1,229		-	1,229		-	1,229		1,229
74	1" ChthmCntyCPP	255	251	*4.183*	201		-	201		-	201		201
75	1.5" ChthmCntyCPP	122	121	*5.042*	121		-	121		-	121		121
76	2" ChthmCntyCPP	3,188	3,141	*43.625*	3,141		-	3,141		-	3,141		3,141
77	<1" CtyChrltt	114	112	*3.111*	75		-	75		-	75		75
78	1" CtyChrltt	343	338	*28.167*	-		-	-		-	-		-
79	2" CtyChrltt	2,266	2,233	*23.260*	837		-	837		-	837		837
80	4" CtyChrltt	121	119	*9.917*	119		-	119		-	119		119
81	<1" CtyHndrsnv	0	-	-	-		-	-		-	-		-
82	<1" CtyLnclntn	0	-	-	-		-	-		-	-		-
83	1" CtyMrgntn	240	236	*19.667*	236		-	236		-	236		236
84	<1" HrnttCnty	1,024	1,009	*5.514*	331		-	331		-	331		331
85	1" HrnttCnty	101	100	*7.143*	171		-	171		-	171		171
86	<1" JhnstnCnty	9,759	9,617	*3.719*	1,250		-	1,250		-	1,250		1,250
87	1" JhnstnCnty	8,486	8,363	*22.975*	3,033		-	3,033		-	3,033		3,033
88	1.5" JhnstnCnty	3,717	3,663	*27.336*	2,624		-	2,624		-	2,624		2,624
89	2" JhnstnCnty	3,526	3,475	*28.484*	3,760		-	3,760		-	3,760		3,760
90	3" JhnstnCnty	-	-	-	-		-	-		-	-		-
91	4" JhnstnCnty	820	809	*67.417*	809		-	809		-	809		809
92	<1" TwnPttsbro	1,793	1,767	*5.306*	318		-	318		-	318		318
93	1" TwnPttsbro	845	833	*8.677*	833		-	833		-	833		833
94	1.5" TwnPttsbro	-	-	-	-		-	-		-	-		-
95	Total Metered Prchsd Wtr Com	38,004	37,453		19,088	-	-	19,088	-	-	19,088	-	19,088
96	Total Com	86,657	85,401		66,592	-	-	66,592	-	-	66,592	-	66,592
97													
98	Total All Classes	3,799,136	3,744,048		3,742,946	1,931	27,968	3,770,914	3,857	55,819	3,826,733	-	3,826,733
99	*Average Usage (kGals)*												
100	*Residential*	*4.860*	*4.790*		*4.789*	*4.057*	*4.896*	*4.790*	*4.052*	*4.886*	*4.791*	-	*4.791*
101	*Irrigation (Aqua)*	*6.821*	*6.722*	-	*6.759*	-	-	*6.759*	-	-	*6.759*	-	*6.759*
102	*Commercial*	*10.494*	*10.342*		*12.996*	-	-	*12.996*	-	-	*12.996*	-	*12.996*
103	*Total*	*4.942*	*4.870*		*4.865*	*4.057*	*4.896*	*4.865*	*4.052*	*4.886*	*4.866*	-	*4.866*
104	*Com <1.5"*	*7.590*			*7.503*			*7.503*			*7.503*		*7.503*

OFFICIAL COPY

Jun 30 2022

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

EXHIBIT Fw - PF

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, Ma**						
3		<1"	*835*	10,020	601,128	*835*	10,020	611,148
4		1"		-	2,040		-	2,040
5		1.5"		-	-		-	-
6		3"		-	12		-	12
7		4"		-	-		-	-
8		**Residential, Aqua Water, Tie**						
9		<1"	*117*	1,404	83,988	*117*	1,404	85,392
10		1"			120		-	120
11		Total Metered Aqua Res	952	11,424	687,288	952	11,424	698,712
12		Flat Rate Res			-			-
13		**Residential, Purchased Wate**						
14		<1" ChthmCnty-		-	3,624		-	3,624
15		<1" ChthmCntyCPP		-	1,044		-	1,044
16		<1" CtyAshvll		-	336		-	336
17		<1" CtyBlmnt		-	912		-	912
18		<1" CtyChrltt		-	11,952		-	11,952
19		<1" CtyCncrd		-	552		-	552
20		<1" CtyHckry(in)		-	876		-	876
21		<1" CtyHckry(out)		-	204		-	204
22		<1" CtyHndrsnv		-	2,856		-	2,856
23		<1" CtyLnclntn		-	1,476		-	1,476
24		1" CtyLnclntn		-	12		-	12
25		<1" CtyMrgntn		-	1,512		-	1,512
26		<1" CtyMtAiry		-	1,128		-	1,128
27		<1" CtyNwtn		-	216		-	216
28		<1" DvdsnWtr		-	1,812		-	1,812
29		<1" HrnttCnty		-	9,036		-	9,036
30		<1" IredllWtr		-	372		-	372
31		<1" JhnstnCnty		-	50,136		-	50,136
32		1" JhnstnCnty		-	48		-	48
33		1.5" JhnstnCnty		-	12		-	12
34		<1" TwnFqy-Vrna		-	840		-	840
35		<1" TwnFrstCty		-	576		-	576
36		<1" TwnPttsbro		-	6,912		-	6,912
37		<1" TwnSprcPn		-	792		-	792
38		Total Metered Prchsd Wtr Res	-	-	97,236	-	-	97,236
39		Total Res	952	11,424	784,524	952	11,424	795,948

printed 6/23/2022

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

EXHIBIT Fw - PF

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
40							
41	**Irrigation, Aqua Water, Main**						
42	<1"		-	4,356		-	4,356
43	1"		-	456		-	456
44	1.5"		-	-		-	-
45	2"		-	12		-	12
46	4"		-	-		-	-
47	**Irrigation, Aqua Water, Tier**						
48	<1"		-	3,024		-	3,024
49	1"		-	408		-	408
50	1.5"		-	12		-	12
51	Total Aqua Irr	-	-	8,268	-	-	8,268
52							
53	**Commercial, Aqua Water**						
54	<1"		-	2,292		-	2,292
55	1"		-	768		-	768
56	1.5"		-	180		-	180
57	2"		-	360		-	360
58	3"		-	12		-	12
59	4"		-	48		-	48
60	6"		-	12		-	12
61	Total Metered Aqua Com	-	-	3,672	-	-	3,672
62	Flat Rate Com at Com Rate		-	60		-	60
63	Flat Rate Com at Res Rate		-	2,340		-	2,340

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

EXHIBIT Fw - PF

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
64								
65		**Commercial, Purchased Wat**						
66		<1" ChthmCntyCPP		-	264		-	264
67		1" ChthmCntyCPP		-	48		-	48
68		1.5" ChthmCntyCPP		-	24		-	24
69		2" ChthmCntyCPP		-	72		-	72
70		<1" CtyChrltt		-	24		-	24
71		1" CtyChrltt		-	-		-	-
72		2" CtyChrltt		-	36		-	36
73		4" CtyChrltt		-	12		-	12
74		<1" CtyHndrsnv		-	-		-	-
75		<1" CtyLnclntn		-	12		-	12
76		1" CtyMrgntn		-	12		-	12
77		<1" HrnttCnty		-	60		-	60
78		1" HrnttCnty		-	24		-	24
79		<1" JhnstnCnty		-	336		-	336
80		1" JhnstnCnty		-	132		-	132
81		1.5" JhnstnCnty		-	96		-	96
82		2" JhnstnCnty		-	132		-	132
83		3" JhnstnCnty		-	-		-	-
84		4" JhnstnCnty		-	12		-	12
85		<1" TwnPttsbro		-	60		-	60
86		1" TwnPttsbro		-	96		-	96
87		1.5" TwnPttsbro		-	-		-	-
88		Total Metered Prchsd Wtr Com	-	-	1,452	-	-	1,452
89		Total Com	-	-	7,524	-	-	7,524
90								
91		Total All Classes	952	11,424	800,316	952	11,424	811,740
92		without FR	952	11,424	797,916	952	11,424	809,340
93				Annl Fctr->	1.0145		Annl Fctr->	1.0143
94	**Availability (billed months)**							
95		Woodlake	(10)	(120)	1,536	(10)	(120)	1,416
96								
97	Total with Availability		942	11,304	801,852	942	11,304	813,156

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

EXHIBIT Fw - PF

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	**Usage kGals**		**Addl kG/Mn**			**Addl kG/Mn**		
2		**Residential, Aqua Water, Ma**						
3		<1"	3,857	46,284	2,734,307	3,857	46,284	2,738,164
4		1"			17,341			17,341
5		1.5"			-			-
6		3"			548			548
7		4"			-			-
8		**Residential, Aqua Water, Tie**	Bill Incr Fctr			Bill Incr Fctr		
9		<1 in. Block1	0.01700	4,552	267,779	0.01672	4,476	267,779
10		<1 in. Block2	0.01700	2,074	122,017	0.01672	2,040	122,017
11		<1 in. Block3	0.01700	1,426	83,892	0.01672	1,402	83,892
12		<1 in. Block4	0.01700	1,483	87,230	0.01672	1,458	87,230
13		1 in. Block1			367			367
14		1 in. Block2			197			197
15		1 in. Block3			183			183
15		1 in. Block4			227			227
16		Res Tier Subtotal	0	9,536	561,892	0	9,377	561,893
16		Total Metered Aqua Res	3,857	55,820	3,314,088	3,857	55,661	3,317,946
17								
18		**Residential, Purchased Wate**						
19		<1" ChthmCnty-			10,320			10,320
20		<1" ChthmCntyCPP			3,055			3,055
21		<1" CtyAshvll			1,287			1,287
22		<1" CtyBlmnt			3,813			3,813
23		<1" CtyChrltt			32,960			32,960
24		<1" CtyCncrd			1,754			1,754
25		<1" CtyHckry(in)			3,151			3,151
26		<1" CtyHckry(out)			592			592
27		<1" CtyHndrsnv			9,987			9,987
28		<1" CtyLnclntn			4,984			4,984
29		1" CtyLnclntn			513			513
30		<1" CtyMrgntn			5,476			5,476
31		<1" CtyMtAiry			3,788			3,788
32		<1" CtyNwtn			850			850
33		<1" DvdsnWtr			5,649			5,649
34		<1" HrnttCnty			38,460			38,460
35		<1" IredllWtr			1,186			1,186
36		<1" JhnstnCnty			222,404			222,404
37		1" JhnstnCnty			1,313			1,313
38		1.5" JhnstnCnty			54			54
39		<1" TwnFqy-Vrna			3,090			3,090
40		<1" TwnFrstCty			2,031			2,031

printed 6/23/2022

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

EXHIBIT Fw - PF

Line (1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)
No.	Class/Meter Size	*Addl Custs +12 Mns*	Addl Annl Units	Unts Prfrma RY 2	*Addl Custs +12 Mns*	Addl Annl Units	Unts Prfrma RY 3
41	<1" TwnPttsbro			34,650			34,650
42	<1" TwnSprcPn			2,658			2,658
43	Total Metered Prchsd Wtr Res	-	-	394,025	-	-	394,025
44	Total Res	3,857	55,820	3,708,113	3,857	55,661	3,711,971

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

EXHIBIT Fw - PF

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
45							
46	**Irrigation, Aqua Water, Main**						
47	<1"			22,357			22,357
48	1"			4,233			4,233
49	1.5"			-			-
50	2"			1,410			1,410
51	4"			-			-
52	**Irrigation, Aqua Water, Tier A**						
53	<1 in. Block1Irr			14,811			14,811
54	<1 in. Block2Irr			7,806			7,806
55	1 in. Block1Irr			2,100			2,100
56	1 in. Block2Irr			2,942			2,942
57	1.5 in. Block1Irr			142			142
58	1.5 in. Block2Irr			83			83
59	Irrigation Tier Subtotal	-	-	27,885	-	-	27,885
60	Total Aqua Irr	-	-	55,885	-	-	55,885
61							
62	**Commercial, Aqua Water**						
63	<1"			14,023			14,023
64	1"			8,937			8,937
65	1.5"			4,136			4,136
66	2"			10,867			10,867
67	3"			1,228			1,228
68	4"			1,173			1,173
69	6"			7,140			7,140
70	Total Metered Aqua Com	-	-	47,504	-	-	47,504
71							

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

EXHIBIT Fw - PF

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
72	**Commercial, Purchased Wat**						
73	<1" ChthmCntyCPP			1,229			1,229
74	1" ChthmCntyCPP			201			201
75	1.5" ChthmCntyCPP			121			121
76	2" ChthmCntyCPP			3,141			3,141
77	<1" CtyChrltt			75			75
78	1" CtyChrltt			-			-
79	2" CtyChrltt			837			837
80	4" CtyChrltt			119			119
81	<1" CtyHndrsnv			-			-
82	<1" CtyLnclntn			-			-
83	1" CtyMrgntn			236			236
84	<1" HrnttCnty			331			331
85	1" HrnttCnty			171			171
86	<1" JhnstnCnty			1,250			1,250
87	1" JhnstnCnty			3,033			3,033
88	1.5" JhnstnCnty			2,624			2,624
89	2" JhnstnCnty			3,760			3,760
90	3" JhnstnCnty			-			-
91	4" JhnstnCnty			809			809
92	<1" TwnPttsbro			318			318
93	1" TwnPttsbro			833			833
94	1.5" TwnPttsbro			-			-
95	Total Metered Prchsd Wtr Com	-	-	19,088	-	-	19,088
96	Total Com	-	-	66,592	-	-	66,592
97							
98	Total All Classes	3,857	55,820	3,830,590	3,857	55,661	3,834,448
99	*Average Usage (kGals)*						
100	*Residential*	*4.052*	*4.886*	*4.727*	*4.052*	*4.872*	*4.664*
101	*Irrigation (Aqua)*	-	-	*6.759*	-	-	*6.759*
102	*Commercial*	-	-	*12.996*	-	-	*12.996*
103	*Total*	*4.052*	*4.886*	*4.801*	*4.052*	*4.872*	*4.738*
104	*Com <1.5"*			*7.503*			*7.503*

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 202 S E W E R

EXHIBIT Fs - TY

Line No.	(1)	(2) Class/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**	**Aqua Main**													
2		**Residential**													
3	FR-Mtr	<1"	8,457	8,448	8,463	8,439	8,475	8,451	8,453	8,441	8,469	8,280	8,525	8,504	101,403
4	FR-Mtr	1"	17	8	8	8	8	8	8	8	8	8	8	8	105
5	FR-Mtr	1.5"	2	1	1	1	1	1	1	1	1	1	1	1	13
6	FR-Mtr	3"	-	1	1	1	1	1	1	1	1	1	1	1	11
7	FR-Mtr	SubTot Mtr Res	8,476	8,458	8,473	8,449	8,485	8,461	8,463	8,451	8,479	8,290	8,535	8,514	101,532
8	FR-Mtr	Flat Rate	(21)	(1)	2	(3)	(11)	6	24	(25)	1	-	-	-	(28)
9															
10	NoChg	<1"	67	120	149	209	254	332	371	397	440	481	533	597	3,948
11	NoChg	1"	-	-	-	-	-	-	-	-	-	-	-	-	-
12	NoChg	SubTot Mtr Res	67	120	149	209	254	332	371	397	440	481	533	597	3,948
13	NoChg	Flat Rate	7,590	7,653	7,696	7,646	7,618	7,640	7,667	7,610	7,706	7,665	7,669	7,686	91,846
14															
15		Total Res	16,111	16,230	16,320	16,300	16,346	16,438	16,525	16,432	16,626	16,436	16,737	16,797	101,504
16															
17		**Commercial**													
18		<1"	120	127	125	123	119	116	116	110	111	111	115	112	1,405
19		1"	50	50	53	49	51	51	50	51	52	52	52	53	613
20		1.5"	31	32	31	32	33	34	34	34	34	34	34	33	396
21		2"	39	36	38	36	37	37	37	38	37	41	38	38	451
20		3"	5	5	5	5	5	5	5	5	3	7	5	5	60
21		4"	3	3	3	3	3	3	3	3	3	3	3	3	36
22		6"	1	1	1	1	1	1	1	1	1	1	1	1	12
23		Total Metered Con	248	254	256	250	249	247	246	241	241	249	248	245	2,973
24		Flat Rate	109	109	109	109	109	109	109	109	109	109	109	109	1,307
25		Total Com	357	364	364	359	358	356	355	350	350	358	357	354	4,280
26															
27		Total ANC_Main	16,467	16,594	16,684	16,659	16,703	16,794	16,880	16,782	16,975	16,793	17,094	17,151	201,578
28															
29	**Bills**	**Carolina Meadows (Base REUs)**													
30		**Commercial**													
31		REUs	186	186	186	186	186	(186)	564	186	186	186	186	186	2,238
32															

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 202 S E W E R

EXHIBIT Fs - TY

Line No.	(1)	(2) Class/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
33	**Bills**	**Park So., Parkwy Crssng, Huntley Glen - Charlotte treatment**													
34		**Residential**													
35		<1"	993	985	985	960	249	1,742	986	989	990	986	990	987	11,841
36		1"	-	-	-	-	-	-	-	-	-	-	-	-	-
37		Total Metered Res	993	985	985	960	249	1,742	986	989	990	986	990	987	11,841
38		Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
39		Total Res	993	985	985	960	249	1,742	986	989	990	986	990	987	11,841
40															
41		**Commercial**													
42		<1"	1	1	1	1	-	2	1	1	1	1	1	1	12
42		2"	7	7	7	7	-	14	7	7	7	7	7	7	84
43		4"	1	1	1	1	1	1	1	1	1	1	1	1	12
44		Total Metered Con	9	9	9	9	1	17	9	9	9	9	9	9	108
45		Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
46		Total Com	9	9	9	9	1	17	9	9	9	9	9	9	108
47															
48		Total ANC_PSPC	1,002	994	994	969	250	1,759	995	998	999	995	999	996	11,949
49															
50	**Bills**	**Hawthorne at Green, Beaver, Woodland Farm - Base pass-thru to Carolina Water**													
51		**Residential**													
52		<1"	149	147	147	151	149	149	148	148	149	152	149	151	1,788
53		1"	-	-	-	-	-	-	-	-	-	-	-	-	-
54		Total Metered Res	149	147	147	151	149	149	148	148	149	152	149	151	1,788
55		Flat Rate	13	-	-	0	2	(1)	2	1	1	1	-	-	19
56		Total Res	161	147	147	151	150	149	150	149	150	153	149	151	1,807
57															
58		**Commercial**													
59		1"	1	1	1	1	1	1	1	1	1	1	1	1	12
60		1.5"	1	1	1	1	1	1	1	1	1	1	1	1	12
61		8sw	1	1	1	1	1	1	1	1	1	1	1	1	12
62		Total Metered Con	3	3	3	3	3	3	3	3	3	3	3	3	36
63		Flat Rate	-	-	-	-	-	-	-	-	-	-	-	-	-
64		Total Com	3	3	3	3	3	3	3	3	3	3	3	3	36
65															
66		Total ANC_HGBF	164	150	150	154	153	152	153	152	153	156	152	154	1,843
67															
68		Total All Classes	17,820	17,925	18,014	17,969	17,292	18,519	18,592	18,118	18,313	18,131	18,431	18,487	217,608
69		Total Measured	10,130	10,163	10,207	10,217	9,575	10,764	10,789	10,423	10,496	10,356	10,653	10,691	124,464
70															
71		**Availability (billed months)**													

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 202 S E W E R

EXHIBIT Fs - TY

Line No.	(1)	(2) Class/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
72		GovClb Mnth	151	147	130	140	139	139	135	132	134	128	137	122	1,633
73		GovVlg Annl	-	-	-	-	24	(6)	-	-	-	-	-	-	18
74		Woodlk Mnth	163	160	160	160	163	160	158	158	157	157	154	153	1,903
75		Total Avail	314	307	290	300	326	293	293	290	291	285	290	276	3,554

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 202 S E W E R

EXHIBIT Fs - TY

Line No.	(1)	(2) Class/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		**Aqua Main**													
3		**Residential**													
4	FR-Mtı	<1"	37,783	31,579	30,226	36,956	48,876	45,164	45,984	44,523	49,310	42,057	37,942	35,434	485,833
5	FR-Mtı	1"	72	48	43	55	94	59	139	89	107	51	55	64	876
6	FR-Mtı	1.5"	3	3	2	4	10	7	6	5	11	4	2	2	59
7	FR-Mtı	3"	-	(30)	28	36	64	49	67	62	56	43	51	31	459
8	FR-Mtı	SubTot Mtr Res	37,858	31,600	30,299	37,051	49,044	45,279	46,196	44,679	49,483	42,155	38,050	35,531	487,227
9															
10		**Residential**													
11	New	<1"	188	331	426	879	1,353	1,500	1,932	1,773	2,047	2,224	3,454	1,741	17,849
12	New	1"	-	-	-	-	-	-	-	-	-	-	-	-	-
13	New	Total Metered Res	188	331	426	879	1,353	1,500	1,932	1,773	2,047	2,224	3,454	1,741	17,849
14															
15		**Commercial**													
16		<1"	829	751	819	1,144	1,072	1,287	1,192	963	1,000	855	1,377	938	12,226
17		1"	702	522	565	661	896	610	653	667	695	780	552	642	7,945
18		1.5"	577	606	597	737	960	707	630	680	663	720	711	784	8,370
19		2"	2,264	1,784	3,654	1,959	2,469	2,108	2,012	1,693	1,585	3,670	1,320	1,843	26,361
20		3"	560	363	342	477	477	545	596	573	432	728	528	566	6,187
21		4"	377	321	269	443	448	407	444	396	466	500	460	402	4,932
22		6"	909	295	592	620	671	617	572	2,159	(866)	542	39	1,095	7,246
23		Total Metered Con	6,219	4,641	6,838	6,042	6,994	6,280	6,099	7,131	3,974	7,795	4,985	6,269	73,267
24															
25		Total ANC_Main	44,265	36,572	37,563	43,973	57,391	53,059	54,227	53,583	55,504	52,174	46,489	43,541	578,343
26															
27	**Usg**	**Carolina Meadows (Base REUs)**													
28		**Commercial**													
29		kGals	1,587	1,271	1,407	1,491	7,083	(7,083)	5,213	2,180	1,662	1,651	1,705	2,331	20,496
30		Total ANC_ClnM	1,587	1,271	1,407	1,491	7,083	(7,083)	5,213	2,180	1,662	1,651	1,705	2,331	20,496
31															

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantities
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 202 S E W E R

EXHIBIT Fs - TY

Line No.	(1)	(2) Class/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
32	**Usg**	**Park So., Parkwy Crssng, Huntley Glen - Charlotte treatment**													
33		**Residential**													
34		<1"	3,310	2,727	2,488	2,786	892	4,590	2,837	2,581	2,880	2,661	2,645	2,806	33,204
35		1"	-	-	-	-	-	-	-	-	-	-	-	-	-
36		Total Metered Res	3,310	2,727	2,488	2,786	892	4,590	2,837	2,581	2,880	2,661	2,645	2,806	33,204
37															
38		**Commercial**													
39		<1"	-	-	-	1	-	22	14	9	15	0	1	50	112
40		2"	13	43	41	45	-	577	348	324	349	301	119	107	2,265
41		4"	7	9	9	9	11	10	16	12	10	10	10	9	121
42		Total Metered Con	20	51	49	55	11	609	378	344	374	312	130	165	2,498
43															
44		Total ANC_PSPC	3,330	2,779	2,537	2,841	903	5,199	3,215	2,925	3,254	2,973	2,775	2,972	35,702
45															
46															
47	**Usg**	**Hawthorne at Green, Beaver, Woodland Farm - Base pass-thru to Carolina Water**													
48		**Residential**													
49		<1"	640	568	541	626	726	624	661	776	664	701	654	640	7,820
50		1"	-	-	-	-	-	-	-	-	-	-	-	-	-
51		Total Metered Res	640	568	541	626	726	624	661	776	664	701	654	640	7,820
52															
53		**Commercial**													
54		1"	104	117	79	147	205	111	110	101	88	87	139	95	1,383
55		1.5"	33	26	25	26	23	25	27	32	32	29	36	38	352
56		8"	946	757	773	925	838	735	836	847	836	787	853	819	9,951
57		Total Metered Con	1,084	899	877	1,098	1,066	870	973	980	956	903	1,027	953	11,686
58															
59		Total ANC_HGBF	1,723	1,467	1,419	1,724	1,792	1,494	1,633	1,755	1,621	1,604	1,681	1,593	19,506
60															
61															
62	**Usg**	Total All Classes	50,905	42,089	42,925	50,028	67,169	52,669	64,288	60,443	62,041	58,402	52,650	50,437	654,047
63															
64															
65	*Average Usage (kGals/BldMn)*														
66	*Main Res*		*4.454*	*3.722*	*3.564*	*4.381*	*5.767*	*5.320*	*5.448*	*5.250*	*5.778*	*5.060*	*4.577*	*4.091*	*4.788*
67	*Main Com*		*25.105*	*18.251*	*26.751*	*24.168*	*28.121*	*25.427*	*24.762*	*29.576*	*16.505*	*31.305*	*20.076*	*25.596*	*24.644*
68	*Main Total*		*5.036*	*4.141*	*4.231*	*4.936*	*6.386*	*5.870*	*5.972*	*5.896*	*6.060*	*5.784*	*4.990*	*4.654*	*5.333*
69	*All Total*		*5.025*	*4.141*	*4.205*	*4.897*	*7.015*	*4.893*	*5.958*	*5.799*	*5.911*	*5.639*	*4.942*	*4.718*	*5.255*
70	*Main Com <1.5"*		*9.029*	*7.197*	*7.793*	*10.466*	*11.590*	*11.318*	*11.143*	*10.149*	*10.406*	*10.032*	*11.538*	*9.571*	*9.996*

printed 6/23/2022

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

(Base Year has Structure Change
for alternative if MYRP is denied.)

S E W E R

Line No.	(1)	(2) Class/Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(6) Nrmlzd TY	(4) *Addl Custs +6 Mns*	(5) Addl Annl Units	(6) Unts Prsnt Rts Base Yr	(7) Prpsd Strctr Adjmnt	(8) Unts Prfrma Base Yr	(9) *Addl Custs +12 Mns*	(10) Addl Annl Units	(11) Unts Prsnt Rts RY 1
1	**Bills**	**Aqua Main**												
2		**Residential**												
3	FR-Mtr	<1"	101,403	101,403	8,456	101,473	-	-	101,473		101,473	-	-	101,473
4	FR-Mtr	1"	105	105	8	96	-	-	96		96	-	-	96
5	FR-Mtr	1.5"	13	13	1	12	-	-	12		12	-	-	12
6	FR-Mtr	3"	11	11	1	12	-	-	12		12	-	-	12
7	FR-Mtr	SubTot Mtr Res	101,532	101,532	8,466	101,593	-	-	101,593	-	101,593	-	-	101,593
8	FR-Mtr	Flat Rate	(28)	(28)	-	-	-	-	-		-	-	-	-
9														
10	NoChg	<1"	3,948	3,948	597	7,163	199	2,388	9,551	11,940	21,491	422	5,064	14,615
11	NoChg	1"	-	-	-	-	-	-	-		-	-	-	-
12	NoChg	SubTot Mtr Res	3,948	3,948	597	7,163	199	2,388	9,551	11,940	21,491	422	5,064	14,615
13	NoChg	Flat Rate	91,846	91,846	7,639	91,668	173	2,076	93,744		93,744	322	3,864	97,608
14														
15		Total Res	197,298	197,298	16,702	200,424	372	4,464	204,888	11,940	216,828	744	8,928	213,816
16														
17		**Commercial**												
18		<1"	1,405	1,405	112	1,344		-	1,344	12	1,356		-	1,344
19		1"	613	613	53	636		-	636		636		-	636
20		1.5"	396	396	32	384		-	384		384		-	384
21		2"	451	451	38	456		-	456	36	492		-	456
20		3"	60	60	5	60		-	60		60		-	60
21		4"	36	36	3	36		-	36	12	48		-	36
22		6"	12	12	1	12		-	12		12		-	12
23		Total Metered Cor	2,973	2,973	244	2,928	-	-	2,928	60	2,988	-	-	2,928
24		Flat Rate	1,307	1,307	37	444		-	444		444		-	444
25		Total Com	4,280	4,280	281	3,372	-	-	3,372	60	3,432	-	-	3,372
26														
27		Total ANC_Main	201,578	201,578	16,983	203,796	372	4,464	208,260	12,000	220,260	744	8,928	217,188
28														
29	**Bills**	**Carolina Meadows (Base REUs)**												
30		**Commercial**												
31		REUs	2,238	2,238	186	2,232		-	2,232	2,502	4,734		-	2,232
32														

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

(Base Year has Structure Change
for alternative if MYRP is denied.)

S E W E R

Line No.	(1)	(2) Class/Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(6) Nrmlzd TY	(4) *Addl Custs +6 Mns*	(5) Addl Annl Units	(6) Unts Prsnt Rts Base Yr	(7) Prpsd Strctr Adjmnt	(8) Unts Prfrma Base Yr	(9) *Addl Custs +12 Mns*	(10) Addl Annl Units	(11) Unts Prsnt Rts RY 1
33	**Bills**	**Park So., Parkwy Crssng, Huntley Glen - Charlotte treatment**												
34		**Residential**												
35		<1"	11,841	11,841	995	11,940		-	11,940	(11,940)	-		-	11,940
36		1"	-	-	-	-		-	-		-		-	-
37		Total Metered Res	11,841	11,841	995	11,940	-	-	11,940	(11,940)	-	-	-	11,940
38		Flat Rate	-	-	-	-		-	-		-		-	-
39		Total Res	11,841	11,841	995	11,940	-	-	11,940	(11,940)	-	-	-	11,940
40														
41		**Commercial**												
42		<1"	12	12	1	12		-	12	(12)	-		-	12
42		2"	84	84	3	36		-	36	(36)	-		-	36
43		4"	12	12	1	12		-	12	(12)	-		-	12
44		Total Metered Com	108	108	5	60	-	-	60	(60)	-	-	-	60
45		Flat Rate	-	-	-	-		-	-		-		-	-
46		Total Com	108	108	5	60	-	-	60	(60)	-	-	-	60
47														
48		Total ANC_PSPC	11,949	11,949	1,000	12,000	-	-	12,000	(12,000)	-	-	-	12,000
49														
50	**Bills**	**Hawthorne at Green, Beaver, Woodland Farm - Base pass-thru to Carolina Water**												
51		**Residential**												
52		<1"	1,788	1,788	148	1,776		-	1,776		1,776		-	1,776
53		1"	-	-	-	-		-	-		-		-	-
54		Total Metered Res	1,788	1,788	148	1,776	-	-	1,776	-	1,776	-	-	1,776
55		Flat Rate	19	19	-	-		-	-	-	-		-	-
56		Total Res	1,807	1,807	148	1,776	-	-	1,776	-	1,776	-	-	1,776
57														
58		**Commercial**												
59		1"	12	12	1	12		-	12		12		-	12
60		1.5"	12	12	1	12		-	12		12		-	12
61		8"	12	12	1	12		-	12		12		-	12
62		Total Metered Com	36	36	3	36	-	-	36	-	36	-	-	36
63		Flat Rate	-	-	-	-		-	-		-		-	-
64		Total Com	36	36	3	36	-	-	36	-	36	-	-	36
65														
66		Total ANC_HGBF	1,843	1,843	151	1,812	-	-	1,812	-	1,812	-	-	1,812
67														
68		Total All Classes	217,608	217,608	18,320	219,840	372	4,464	224,304	2,502	226,806	744	8,928	233,232
69		Total Measured	124,464	124,464	10,644	127,728	199	2,388	130,116	2,502	132,618	422	5,064	135,180
70					Nrmlztn Fctr->	1.0103		Annl Fctr->	1.0203	Annl Fctr->	1.0317		Annl Fctr->	1.0398
71		**Availability (billed months)**												
72		GovClb Mnth	1,633	1,633	122	1,464	(13)	(156)	1,308		1,308	(25)	(300)	1,008

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

(Base Year has Structure Change
for alternative if MYRP is denied.)

S E W E R

Line No. (1)	Class/Size (2)	Total Tst Yr (3)	Tst Yr w/ Usg Adjmt (4)	Cust Cnt Dec 2021 (5)	Nrmlzd TY (6)	*Addl Custs +6 Mns* (4)	Addl Annl Units (5)	Unts Prsnt Rts Base Yr (6)	Prpsd Strctr Adjmnt (7)	Unts Prfrma Base Yr (8)	*Addl Custs +12 Mns* (9)	Addl Annl Units (10)	Unts Prsnt Rts RY 1 (11)
73	GovVlg Annl	18	18	1	12		-	12		12		-	12
74	Woodlk Mnth	1,903	1,903	153	1,836	(5)	(60)	1,776		1,776	(10)	(120)	1,656
75	Total Avail	3,554	3,554	276	3,312	(18)	(216)	3,096	-	3,096	(35)	(420)	2,676

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

(Base Year has Structure Change
for alternative if MYRP is denied.)

S E W E R

Line No.	(1)	(2) Class/Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(6) Nrmlzd TY	(4) *Addl Custs +6 Mns*	(5) Addl Annl Units	(6) Unts Prsnt Rts Base Yr	(7) Prpsd Strctr Adjmnt	(8) Unts Prfrma Base Yr	(9) *Addl Custs +12 Mns*	(10) Addl Annl Units	(11) Unts Prsnt Rts RY 1
1	**Usage kGals**													
2		**Aqua Main**		*3Yr Fctr**	*Addl kG/Mn*		**Addl kG/Mn**					**Addl kG/Mn**		
3		**Residential**		***0.9933***										
4	FR-Mtr	<1"	485,833	482,578	*4.759*	482,578	-	-	482,578		482,578	-	-	482,578
5	FR-Mtr	1"	876	870	*8.286*	870	-	-	870		870	-	-	870
6	FR-Mtr	1.5"	59	59	*4.538*	59	-	-	59		59	-	-	59
7	FR-Mtr	3"	459	456	*41.455*	456	-	-	456		456	-	-	456
8	FR-Mtr	SubTot Mtr Res	487,227	483,963		483,963	-	-	483,963	-	483,963	-	-	483,963
9														
10		**Residential**												
11	New	<1"	17,849	17,729	*4.491*	17,729	894	10,728	28,457	32,982	61,439	1,895	22,740	51,197
12	New	1"	-	-	-	-	-	-	-		-	-	-	-
13	New	Total Metered Res	17,849	17,729		17,729	894	10,728	28,457	32,982	61,439	1,895	22,740	51,197
14														
15		**Commercial**												
16		<1"	12,226	12,144	*8.643*	12,144	-	-	12,144	111	12,255	-	-	12,144
17		1"	7,945	7,892	*12.874*	7,892	-	-	7,892		7,892	-	-	7,892
18		1.5"	8,370	8,314	*20.995*	8,314	-	-	8,314		8,314	-	-	8,314
19		2"	26,361	26,184	*58.058*	26,184	-	-	26,184	2,250	28,434	-	-	26,184
20		3"	6,187	6,146	*102.433*	6,146	-	-	6,146		6,146	-	-	6,146
21		4"	4,932	4,899	*136.083*	4,899	-	-	4,899	120	5,019	-	-	4,899
22		6"	7,246	7,197	*599.750*	7,197	-	-	7,197		7,197	-	-	7,197
23		Total Metered Cor	73,267	72,776		72,776	-	-	72,776	2,481	75,257	-	-	72,776
24														
25		Total ANC_Main	578,343	574,469		574,468	894	10,728	585,196	35,463	620,659	1,895	22,740	607,936
25														
26	**Usg**	**Carolina Meadows (Base REUs)**												
27		**Commercial**												
28		kGals	20,496	20,359	*9.096*	20,359	-	-	20,359		20,359	-	-	20,359
29		Total ANC_ClnM	20,496	20,359		20,359	-	-	20,359	-	20,359	-	-	20,359
30														

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

(Base Year has Structure Change
for alternative if MYRP is denied.)

S E W E R

Line No.	(1)	(2) Class/Size	(3) Total Tst Yr	(4) Tst Yr w/ Usg Adjmt	(5) Cust Cnt Dec 2021	(6) Nrmlzd TY	(4) *Addl Custs +6 Mns*	(5) Addl Annl Units	(6) Unts Prsnt Rts Base Yr	(7) Prpsd Strctr Adjmnt	(8) Unts Prfrma Base Yr	(9) *Addl Custs +12 Mns*	(10) Addl Annl Units	(11) Unts Prsnt Rts RY 1
31	**Usg**	**Park So., Parkwy Crssng, Huntley Glen - Charlotte treatment**												
32		**Residential**												
33		<1"	33,204	32,982	*2.785*	32,982	-	-	32,982	(32,982)	-	-	-	32,982
34		1"	-	-	-	-	-	-	-	-	-	-	-	-
35		Total Metered Res	33,204	32,982		32,982	-	-	32,982	(32,982)	-	-	-	32,982
36														
37		**Commercial**												
38		<1"	112	111	*9.250*	111	-	-	111	(111)	-	-	-	111
39		2"	2,265	2,250	*26.786*	2,250	-	-	2,250	(2,250)	-	-	-	2,250
40		4"	121	120	*10.000*	120	-	-	120	(120)	-	-	-	120
41		Total Metered Cor	2,498	2,481		2,481	-	-	2,481	(2,481)	-	-	-	2,481
42														
43		Total ANC_PSPC	35,702	35,463		35,463	-	-	35,463	(35,463)	-	-	-	35,463
44														
45														
46	**Usg**	**Hawthorne at Green, Beaver, Woodland Farm - Base pass-thru to Carolina Water**												
47		**Residential**												
48		<1"	7,820	7,768	*4.345*	7,768	-	-	7,768		7,768	-	-	7,768
49		1"	-	-	-	-	-	-	-		-	-	-	-
50		Total Metered Res	7,820	7,768		7,768	-	-	7,768	-	7,768	-	-	7,768
51														
52		**Commercial**												
53		1"	1,383	1,374	*114.500*	1,374	-	-	1,374		1,374	-	-	1,374
54		1.5"	352	350	*29.167*	350	-	-	350		350	-	-	350
55		8"	9,951	9,884	*823.667*	9,884	-	-	9,884		9,884	-	-	9,884
56		Total Metered Cor	11,686	11,608		11,608	-	-	11,608	-	11,608	-	-	11,608
57														
58		Total ANC_HGBF	19,506	19,376		19,376	-	-	19,376	-	19,376	-	-	19,376
59														
60														
61	**Usg**	Total All Classes	654,047	649,666		649,666	894	10,728	660,394	-	660,394	1,895	22,740	683,134
62	*Note: 3-Yr to TY Factor derived from 2019-2021 volumes in the Flat Rate to Metered Report of Feb 2022													
63														
64	*Average Usage (kGals/BldMn)*													
65	*Main Res*		*4.788*	*4.756*		*4.613*	-	-	*4.610*	-	*4.431*	-	-	*4.605*
66	*Main Com*		*24.644*	*24.479*		*24.855*	-	-	*24.855*	*41.350*	*25.186*	-	-	*24.855*
67	*Main Total*		*5.333*	*5.297*		*5.144*	-	-	*5.130*	-	*4.923*	-	-	*5.103*
68	*All Total*		*5.255*	*5.220*		*5.086*	*4.492*	*4.492*	*5.075*	-	*4.980*	*4.491*	*4.491*	*5.054*
69	*Main Com <1.5"*		*9.996*	*9.929*		*10.119*	-	-	*10.119*	*9.250*	*10.114*	-	-	*10.119*

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantiti
Test Yr = 2021; Base Yr =

EXHIBIT Fs - PF

Line No.	(1)	(2) Class/Size	(12) Prpsd Strctr Adjmnt	(13) Unts Prfrma RY 1	(14) *Addl Custs +12 Mns*	(15) Addl Annl Units	(16) Unts Prfrma RY 2	(17) *Addl Custs +12 Mns*	(18) Addl Annl Units	(19) Unts Prfrma RY 3
1	**Bills**	**Aqua Main**								
2		**Residential**								
3	FR-Mtr	<1"		101,473	-	-	101,473	-	-	101,473
4	FR-Mtr	1"		96	-	-	96	-	-	96
5	FR-Mtr	1.5"		12	-	-	12	-	-	12
6	FR-Mtr	3"		12	-	-	12	-	-	12
7	FR-Mtr	SubTot Mtr Res	-	101,593	-	-	101,593	-	-	101,593
8	FR-Mtr	Flat Rate		-	-	-	-	-	-	-
9										
10	NoChg	<1"	11,940	26,555	422	5,064	31,619	422	5,064	36,683
11	NoChg	1"		-	-	-	-	-	-	-
12	NoChg	SubTot Mtr Res	11,940	26,555	422	5,064	31,619	422	5,064	36,683
13	NoChg	Flat Rate		97,608	322	3,864	101,472	322	3,864	105,336
14										
15		Total Res	11,940	225,756	744	8,928	234,684	744	8,928	243,612
16										
17		**Commercial**								
18		<1"	12	1,356		-	1,356		-	1,356
19		1"		636		-	636		-	636
20		1.5"		384		-	384		-	384
21		2"	36	492		-	492		-	492
20		3"		60		-	60		-	60
21		4"	12	48		-	48		-	48
22		6"		12		-	12		-	12
23		Total Metered Cor	60	2,988	-	-	2,988	-	-	2,988
24		Flat Rate		444		-	444		-	444
25		Total Com	60	3,432	-	-	3,432	-	-	3,432
26										
27		Total ANC_Main	12,000	229,188	744	8,928	238,116	744	8,928	247,044
28										
29	**Bills**	**Carolina Meadc**								
30		**Commercial**								
31		REUs	2,502	4,734		-	4,734		-	4,734
32										

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantiti
Test Yr = 2021; Base Yr =

EXHIBIT Fs - PF

Line No.	(1)	(2) Class/Size	(12) Prpsd Strctr Adjmnt	(13) Unts Prfrma RY 1	(14) *Addl Custs +12 Mns*	(15) Addl Annl Units	(16) Unts Prfrma RY 2	(17) *Addl Custs +12 Mns*	(18) Addl Annl Units	(19) Unts Prfrma RY 3
33	**Bills**	**Park So., Parkw**								
34		**Residential**								
35		<1"	(11,940)	-		-	-		-	-
36		1"		-		-	-		-	-
37		Total Metered Res	(11,940)	-	-	-	-	-	-	-
38		Flat Rate		-		-	-		-	-
39		Total Res	(11,940)	-	-	-	-	-	-	-
40										
41		**Commercial**								
42		<1"	(12)	-		-	-		-	-
42		2"	(36)	-		-	-		-	-
43		4"	(12)	-		-	-		-	-
44		Total Metered Cor	(60)	-	-	-	-	-	-	-
45		Flat Rate		-		-	-		-	-
46		Total Com	(60)	-	-	-	-	-	-	-
47										
48		Total ANC_PSPC	(12,000)	-	-	-	-	-	-	-
49										
50	**Bills**	**Hawthorne at G**								
51		**Residential**								
52		<1"		1,776		-	1,776		-	1,776
53		1"		-		-	-		-	-
54		Total Metered Res	-	1,776	-	-	1,776	-	-	1,776
55		Flat Rate	-	-		-	-		-	-
56		Total Res	-	1,776	-	-	1,776	-	-	1,776
57										
58		**Commercial**								
59		1"		12		-	12		-	12
60		1.5"		12		-	12		-	12
61		8"		12		-	12		-	12
62		Total Metered Cor	-	36	-	-	36	-	-	36
63		Flat Rate		-		-	-		-	-
64		Total Com	-	36	-	-	36	-	-	36
65										
66		Total ANC_HGBF	-	1,812	-	-	1,812	-	-	1,812
67										
68		Total All Classes	2,502	235,734	744	8,928	244,662	744	8,928	253,590
69		Total Measured	2,502	137,682	422	5,064	142,746	422	5,064	147,810
70			Annl Fctr->	1.0510		Annl Fctr->	1.0379		Annl Fctr->	1.0365
71		**Availability (billed**								
72		GovClb Mnth		1,008	(25)	(300)	708	(25)	(300)	408

printed 6/23/2022

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantiti
Test Yr = 2021; Base Yr =

EXHIBIT Fs - PF

Line	(1)	(2)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
No.		Class/Size	Prpsd Strctr Adjmnt	Unts Prfrma RY 1	*Addl Custs +12 Mns*	Addl Annl Units	Unts Prfrma RY 2	*Addl Custs +12 Mns*	Addl Annl Units	Unts Prfrma RY 3
73		GovVlg Annl		12		-	12		-	12
74		Woodlk Mnth		1,656	(10)	(120)	1,536	(10)	(120)	1,416
75		Total Avail	-	2,676	(35)	(420)	2,256	(35)	(420)	1,836

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantiti
Test Yr = 2021; Base Yr =

EXHIBIT Fs - PF

OFFICIAL COPY

Jun 30 2022

Line No.	(1)	(2) Class/Size	(12) Prpsd Strctr Adjmnt	(13) Unts Prfrma RY 1	(14) *Addl Custs +12 Mns*	(15) Addl Annl Units	(16) Unts Prfrma RY 2	(17) *Addl Custs +12 Mns*	(18) Addl Annl Units	(19) Unts Prfrma RY 3
1	**Usage kGals**									
2		**Aqua Main**			**Addl kG/Mn**			**Addl kG/Mn**		
3		**Residential**								
4	FR-Mtr	<1"		482,578	-	-	482,578	-	-	482,578
5	FR-Mtr	1"		870	-	-	870	-	-	870
6	FR-Mtr	1.5"		59	-	-	59	-	-	59
7	FR-Mtr	3"		456	-	-	456	-	-	456
8	FR-Mtr	SubTot Mtr Res	-	483,963	-	-	483,963	-	-	483,963
9										
10		**Residential**								
11	New	<1"	32,982	84,179	1,895	22,740	106,919	1,895	22,740	129,659
12	New	1"		-	-	-	-	-	-	-
13	New	Total Metered Res	32,982	84,179	1,895	22,740	106,919	1,895	22,740	129,659
14										
15		**Commercial**								
16		<1"	111	12,255	-	-	12,255	-	-	12,255
17		1"		7,892	-	-	7,892	-	-	7,892
18		1.5"		8,314	-	-	8,314	-	-	8,314
19		2"	2,250	28,434	-	-	28,434	-	-	28,434
20		3"		6,146	-	-	6,146	-	-	6,146
21		4"	120	5,019	-	-	5,019	-	-	5,019
22		6"		7,197	-	-	7,197	-	-	7,197
23		Total Metered Cor	2,481	75,257	-	-	75,257	-	-	75,257
24										
25		Total ANC_Main	35,463	643,399	1,895	22,740	666,139	1,895	22,740	688,879
25										
26	**Usg**	**Carolina Meado**								
27		**Commercial**								
28		kGals		20,359	-	-	20,359	-	-	20,359
29		Total ANC_ClnM	-	20,359	-	-	20,359	-	-	20,359
30										

Aqua North Carolina, Inc.
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Quantiti
Test Yr = 2021; Base Yr =

EXHIBIT Fs - PF

Line No.	(1)	(2) Class/Size	(12) Prpsd Strctr Adjmnt	(13) Unts Prfrma RY 1	(14) *Addl Custs +12 Mns*	(15) Addl Annl Units	(16) Unts Prfrma RY 2	(17) *Addl Custs +12 Mns*	(18) Addl Annl Units	(19) Unts Prfrma RY 3
31	**Usg**	**Park So., Parkw**								
32		**Residential**								
33		<1"	(32,982)	-	-	-	-	-	-	-
34		1"	-	-	-	-	-	-	-	-
35		Total Metered Res	(32,982)	-	-	-	-	-	-	-
36										
37		**Commercial**								
38		<1"	(111)	-	-	-	-	-	-	-
39		2"	(2,250)	-	-	-	-	-	-	-
40		4"	(120)	-	-	-	-	-	-	-
41		Total Metered Cor	(2,481)	-	-	-	-	-	-	-
42										
43		Total ANC_PSPC	(35,463)	-	-	-	-	-	-	-
44										
45										
46	**Usg**	**Hawthorne at G**								
47		**Residential**								
48		<1"		7,768	-	-	7,768	-	-	7,768
49		1"		-	-	-	-	-	-	-
50		Total Metered Res	-	7,768	-	-	7,768	-	-	7,768
51										
52		**Commercial**								
53		1"		1,374	-	-	1,374	-	-	1,374
54		1.5"		350	-	-	350	-	-	350
55		8"		9,884	-	-	9,884	-	-	9,884
56		Total Metered Cor	-	11,608	-	-	11,608	-	-	11,608
57										
58		Total ANC_HGBF	-	19,376	-	-	19,376	-	-	19,376
59										
60										
61	**Usg**	Total All Classes	-	683,134	1,895	22,740	705,874	1,895	22,740	728,614
62	*Note: 3-Yr to TY Factor de									
63										
64	*Average Usage (kGals/Blo*									
65	*Main Res*		-	*4.433*	-	-	*4.436*	-	-	*4.438*
66	*Main Com*		*41.350*	*25.186*	-	-	*25.186*	-	-	*25.186*
67	*Main Total*		-	*4.906*	-	-	*4.891*	-	-	*4.877*
68	*All Total*		-	*4.962*	*4.491*	*4.491*	*4.945*	*4.491*	*4.491*	*4.929*
69	*Main Com <1.5"*		*9.250*	*10.114*	-	-	*10.114*	-	-	*10.114*

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

WATER

Line No.	Description	Account	Base Year	MYRP Rate Year 1	MYRP Rate Year 2	MYRP Rate Year 3	Reference
1	Return on Equity		9,543,495	9,950,328	10,655,081	11,211,582	Mw
2	Income Tax on ROE		2,846,631	2,967,982	3,178,195	3,344,188	
3	ROE with Inc Tax Gross-up		12,390,126	12,918,310	13,833,276	14,555,770	
4	GR Tx & Rg Fee Gross up amnt on ROE + IncTax		16,128	16,816	18,007	18,947	
5	ROE with Inc Tax & Fee Gross-up		12,406,254	12,935,126	13,851,282	14,574,717	
6							
7	Return on Debt		3,679,751	3,836,617	4,108,353	4,322,927	Mw
8	GR Tx & Rg Fee Gross up amnt		4,790	4,994	5,348	5,627	
9	Retun on Debt with Fee gross-up		3,684,541	3,841,611	4,113,701	4,328,554	
10							
11	O&M Expenses Including Annualization Adjustments		23,029,981	23,600,488	24,188,203	24,793,650	Dw
12	Interest Paid on Customer Deposits	427400	19,080	19,080	19,080	19,080	Dw
13	Depreciation	403	9,906,777	10,943,645	12,590,492	13,377,795	Dw
14	Benefit Costs-Pension	404	(17,445)	(17,446)	(17,446)	(17,446)	Dw
14	Amortization of Acquisition Adjustments	406	266,663	266,663	266,663	266,663	Dw
15	Amortization of CIAC, Tank Painting, Other	407	(1,693,238)	(1,693,238)	(1,693,238)	(1,693,238)	Dw
16	Property & Payroll Taxes	Various	1,383,160	1,395,544	1,416,344	1,439,158	Dw
17	Franchise Tax	408205	174,267	174,268	174,268	174,268	
18	Subtotal - Expenses Subject to Fee recovery		33,069,245	34,689,004	36,944,365	38,359,930	
19	GR Tx & Rg Fee Gross up amnt on Expenses		43,046	45,154	48,090	49,933	
20	Subtotal - Expenses with Fee Gross-Up		33,112,291	34,734,158	36,992,455	38,409,863	
21							
22	Deferred Taxes - ARAM	410	(74,802)	(74,802)	(74,802)	(74,802)	Dw
23	Income Tax on ARAM		(22,312)	(22,312)	(22,312)	(22,312)	
24	ARAM w/ Income Tax Gross-up		(97,114)	(97,114)	(97,114)	(97,114)	
25	Regulatory Fee Gross Up on ARAM and Income Taxes		(126)	(126)	(126)	(126)	
26	ARAM with Inc Tax & Fee Gross-up		(97,240)	(97,240)	(97,240)	(97,240)	
27							
28	Pre Bad Debt Adjustment Revenue Requirement		49,105,846	51,413,654	54,860,198	57,215,894	
29							
30	Miscellaneous Revenue (incl. attenae)		461,995	481,719	495,678	510,259	Dw
31	Revenue Requirement from Service		48,643,851	50,931,935	54,364,520	56,705,635	
32							
33	Service Revenue at Present Rates		42,190,980	42,823,264	52,028,906	54,629,776	Dw
34	Revenue Deficiency Before Bad Debt/Late Pmt Fee Adjustment		6,452,871	8,108,671	2,335,614	2,075,859	
35							
36	Bad Debt as % of Revenue		-0.3058%	-0.3058%	-0.3058%	-0.3058%	Dw
37	Late Pmt Fees as % of Revenue		0.1658%	0.1658%	0.1658%	0.1658%	Dw
38	Abatements as % of Revenue		-0.1414%	-0.1414%	-0.1414%	-0.1414%	Dw
39	Total		-0.2814%	-0.2814%	-0.2814%	-0.2814%	
40	Gross Up		100.2814%	100.2814%	100.2814%	100.2814%	
41							
42	Service Revenue Requirment After Bad Debt/Late Pmt Fee Adjustment		48,662,009	50,954,753	54,371,093	56,711,476	
43							
44	Service Revenue Increase Required		6,471,029	8,131,489	2,342,186	2,081,700	
45	Rate Increase %		15.3%	19.0%	4.5%	3.8%	
46	Increase in Bad Debt		(19,789)	(24,867)	(7,163)	(6,366)	
47	Increase in Late Pmts		10,728	13,481	3,883	3,451	
48	Increase in Abatements		(9,148)	(11,496)	(3,311)	(2,943)	
49	Total Service & Misc after Bad Debt Adjmnt		49,105,795	51,413,590	54,860,180	57,215,877	
51	**Total Service & Misc after Bad Debt Adjmnt, Capped for RY 2 & RY 3 at:**	5.0%	49,105,795	51,413,590	53,984,270	56,683,483	

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

Line No.	Description	Account	Base Year	MYRP Rate Year 1	MYRP Rate Year 2	MYRP Rate Year 3	Reference
	SEWER						
1	Return on Equity		4,550,739	4,685,721	5,123,887	5,490,252	Ms
2	Income Tax on ROE		1,357,393	1,397,656	1,528,352	1,637,631	
3	ROE with Inc Tax Gross-up		5,908,133	6,083,377	6,652,239	7,127,883	
4	GR Tx & Rg Fee Gross up amnt on ROE + IncTax		7,691	7,919	8,659	9,278	
5	ROE with Inc Tax & Fee Gross-up		5,915,823	6,091,296	6,660,898	7,137,161	
6							
7	Return on Debt		1,754,660	1,806,706	1,975,653	2,116,914	Ms
8	GR Tx & Rg Fee Gross up amnt		2,284	2,352	2,572	2,756	
9	Retun on Debt with Fee gross-up		1,756,944	1,809,058	1,978,224	2,119,670	
10							
11	O&M Expenses Including Annualization Adjustments		10,165,344	10,459,327	10,762,206	11,074,253	Ds
12	Interest Paid on Customer Deposits	427400	419	419	419	419	Ds
13	Depreciation	403	5,751,289	6,223,697	6,721,285	7,083,335	Ds
14	Benefit Costs-Pension	404	(4,819)	(4,819)	(4,818)	(4,818)	
15	Amortization of Acquisition Adjustments	406	(94,932)	(94,932)	(94,932)	(94,932)	Ds
16	Amortization of CIAC, Tank Painting, Other	407	(2,480,088)	(2,480,088)	(2,480,088)	(2,480,088)	Ds
17	Property & Payroll Taxes	Various	263,321	271,230	280,048	288,748	Ds
18	Franchise Tax	408205	48,267	48,267	48,267	48,267	
19	Subtotal - Expenses Subject to Fee recovery		13,648,801	14,423,101	15,232,386	15,915,184	
20	GR Tx & Rg Fee Gross up amnt on Expenses		17,767	18,774	19,828	20,717	
21	Subtotal - Expenses with Fee Gross-Up		13,666,568	14,441,875	15,252,214	15,935,900	
22							
23	Deferred Taxes - ARAM	410	(19,304)	(19,304)	(19,304)	(19,304)	Ds
24	Income Tax on ARAM		(5,758)	(5,758)	(5,758)	(5,758)	
25	ARAM w/ Income Tax Gross-up		(25,062)	(25,062)	(25,062)	(25,062)	
26	Regulatory Fee Gross Up on ARAM and Income Taxes		(33)	(33)	(33)	(33)	
27	ARAM with Inc Tax & Fee Gross-up		(25,095)	(25,095)	(25,095)	(25,095)	
28							
29	Pre Bad Debt Adjustment Revenue Requirement		21,314,240	22,317,134	23,866,242	25,167,636	
30							
31	Miscellaneous Revenue (incl. attenae)		(44,992)	(44,915)	(47,050)	(49,841)	Ds
32	Revenue Requirement from Service		21,359,232	22,362,049	23,913,292	25,217,477	
33							
34	Service Revenue at Present Rates		18,378,887	19,032,782	23,040,183	24,168,601	Ds
35	Revenue Deficiency Before Bad Debt/Late Pmt Fee Adjustment		2,980,345	3,329,267	873,109	1,048,876	
36							
37	Bad Debt as % of Revenue		-0.3301%	-0.3301%	-0.3301%	-0.3301%	Es
38	Late Pmt Fees as % of Revenue		0.1114%	0.1114%	0.1114%	0.1114%	Es
39	Abatements as % of Revenue		-0.0021%	-0.0021%	-0.0021%	-0.0021%	Es
40	Total		-0.2208%	-0.2208%	-0.2208%	-0.2208%	
41	Gross Up Factor		100.2208%	100.2208%	100.2208%	100.2208%	
42							
43	Service Revenue Requirment After Bad Debt/Late Pmt Fee Adjustment		21,365,814	22,369,401	23,915,220	25,219,793	
44							
45	Service Revenue Increase Required		2,986,926	3,336,618	875,037	1,051,192	
46	Rate Increase %		16.3%	17.5%	3.8%	4.3%	
47	Increase in Bad Debt		(9,861)	(11,015)	(2,889)	(3,470)	
48	Increase in Late Pmts		3,326	3,716	974	1,171	
49	Increase in Abatements		(61)	(69)	(18)	(22)	
50	Total Service & Misc after Bad Debt Adjmnt		21,314,226	22,317,118	23,866,238	25,167,631	
51	**Total Service & Misc after Bad Debt Adjmnt, Capped for RY 2 & RY 3 at:**	5.0%	21,314,226	22,317,118	23,432,974	24,604,623	

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

Exhibit G
Gross-Up Factors

		WATER		SEWER	
	(a)	(b)	(c)	(d)	(e)
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
Aqua North Carolina, Inc. Water
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 #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units RY 1	Rate Prior to Filing	RY 1 Rev at Rate Prior	Proposed RY 1 Rate	RY 1 Rev at Proposed	Top Lmt Gallons
1	**All Measured Bills**						w/o SIC				
2	ANC Main Non-Tier										
3	<1"	680,269	$ 20.70	$ 14,079,578	680,640	695,676	$ 20.70	$ 14,400,493	$ 26.13	$ 18,178,014	
4	1"	3,894	51.66	201,150	3,636	3,636	51.75	188,163	65.33	237,540	
5	1.5"	374	103.52	38,716	312	312	103.50	32,292	130.65	40,763	
6	2"	657	165.65	108,831	612	612	165.60	101,347	209.04	127,932	
7	3"	24	311.36	7,473	24	24	310.50	7,452	391.95	9,407	
8	4"	72	518.22	37,312	72	72	517.50	37,260	653.25	47,034	
9	6"	12	1,055.13	12,662	12	12	1,035.00	12,420	1,306.50	15,678	
10	ANC Main Tier Domestic										
11	Tier <1"	80,115	20.70	1,658,241	80,484	82,584	20.70	1,709,489	26.13	2,157,920	
12	Tier 1"	118	51.75	6,107	120	120	51.75	6,210	65.33	7,840	
13	ANC Main Tier Irrigation										
14	Tier <1"	2,869	20.69	59,369	3,024	3,024	20.70	62,597	26.13	79,017	
15	Tier 1"	406	51.69	20,985	408	408	51.75	21,114	65.33	26,655	
16	Tier 1.5"	12	103.50	1,242	12	12	103.50	1,242	130.65	1,568	
17											
18	Measured Total	768,822		$ 16,231,664	769,356	786,492		$ 16,580,079		$ 20,929,367	
19											
20	**Residential & Commercial Unmeasured Bills**										
21	Flat Rate Res	0	--	$ -	0	0	$ 46.22	$ -	$ 65.33	$ -	
22	FR Com billed Res	2,363	46.23	109,238	2,340	2,340	46.22	108,155	65.33	152,872	
23	Flat Rate Com	58	73.63	4,271	60	60	73.63	4,418	88.84	5,330	
24	Flat Rate Total	2,421		$ 113,508	2,400	2,400		$ 112,573		$ 158,203	
25	Tot Fixed			$ 16,345,172				$ 16,692,652		$ 21,087,570	

printed 6/25/2022

Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units RY 1	Pro Forma at Presnt Rates: Rate Prior to Filing	Pro Forma at Presnt Rates: RY 1 Rev at Rate Prior	Pro Forma at Proposed Rates: Proposed RY 1 Rate	Pro Forma at Proposed Rates: RY 1 Rev at Proposed	Block Top Lmt Gallons
Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
26	**Gallonage (kGals)**										
27	**Aqua Provided Water**										
28	Main Non-Tier	2,791,989	$ 6.38	$ 17,812,419	2,754,387	2,823,843	$ 6.38	$ 18,016,118	$ 8.17	$ 23,070,797	
29	Domestic Tiers										Blk Top
30	Block1	263,929	4.14	1,093,134	261,304	268,146	4.14	1,110,125	$ 4.93	$ 1,321,960	4,000
31	Block2	120,292	6.21	747,015	119,096	122,214	6.21	758,948	$ 7.39	$ 903,161	8,000
32	Block3	82,754	9.32	771,254	81,932	84,075	9.32	783,581	$ 11.10	$ 933,235	15,000
33	Block4	86,083	12.42	1,069,134	85,228	87,457	12.42	1,086,218	$ 14.79	$ 1,293,492	none
34	Irrigation Tiers										
35	Block1Irr	16,524	9.31	153,786	17,053	17,053	9.32	158,938	$ 11.10	$ 189,293	15,000
36	Block2Irr	10,570	12.41	131,173	10,832	10,832	12.42	134,528	$ 14.79	$ 160,198	none
37	Aqua Subtot	3,372,142	$ 6.46	$ 21,777,916	3,329,833	3,413,620	$ 6.46	$ 22,048,457	$ 8.17	$ 27,872,137	
38	**Purchased Water**										
39	**Provider**										
40	ChthmCnty-	10,486	$ 7.04	$ 73,818	10,320	10,320	$ 7.04	$ 72,653	7.04	$ 72,653	
41	ChthmCntyCPP	7,982	9.98	79,634	7,747	7,747	9.98	77,315	9.98	$ 77,315	
42	CtyAshvll	1,340	4.96	6,649	1,287	1,287	4.96	6,384	4.96	$ 6,384	
43	CtyBlmnt	3,945	14.40	56,792	3,813	3,813	14.40	54,907	14.40	$ 54,907	
44	CtyChrltt	36,014	2.19	78,863	33,991	33,991	2.19	74,440	2.19	$ 74,440	
45	CtyCncrd	1,774	5.42	9,615	1,754	1,754	5.42	9,507	5.42	$ 9,507	
46	CtyHckry(in)	3,179	3.25	10,332	3,151	3,151	3.25	10,241	3.25	$ 10,241	
47	CtyHckry(out)	598	3.25	1,944	592	592	3.25	1,924	3.25	$ 1,924	
48	CtyHndrsnv	9,904	3.47	34,361	9,987	9,987	4.83	48,237	4.83	$ 48,237	
49	CtyLnclntn	5,561	9.21	51,212	5,497	5,497	9.21	50,627	9.21	$ 50,627	
50	CtyMrgntn	5,808	2.51	14,576	5,712	5,712	2.51	14,337	2.51	$ 14,337	
51	CtyMtAiry	3,827	6.69	25,598	3,788	3,788	6.69	25,342	6.69	$ 25,342	
52	CtyNwtn	863	3.29	2,841	850	850	3.29	2,797	3.29	$ 2,797	
53	DvdsnWtr	5,748	4.76	27,364	5,649	5,649	4.76	26,889	4.76	$ 26,889	
54	HrnttCnty	40,164	2.78	111,689	38,962	38,962	2.78	108,314	2.78	$ 108,314	
55	IredllWtr	1,138	3.61	4,107	1,186	1,186	3.61	4,281	3.61	$ 4,281	
56	JhnstnCnty	246,270	2.89	712,013	235,247	235,247	3.21	755,143	3.21	$ 755,143	
57	TwnFqy-Vrna	3,139	5.18	16,261	3,090	3,090	5.18	16,006	5.18	$ 16,006	
58	TwnFrstCty	2,057	5.63	11,582	2,031	2,031	5.63	11,435	5.63	$ 11,435	
59	TwnPttsbro	34,512	15.34	529,332	35,801	35,801	23.72	849,200	23.72	$ 849,200	
60	TwnSprcPn	2,684	5.96	16,002	2,658	2,658	5.96	15,842	5.96	$ 15,842	
61	Purchased Subtot	426,995	$ 4.39	$ 1,874,585	413,113	413,113	$ 5.41	$ 2,235,820	$ 5.41	$ 2,235,820	
62	Billed Usage Total	3,799,136	$ 6.23	$ 23,652,501	3,742,946	3,826,733	$ 6.35	$ 24,284,277	$ 7.87	$ 30,107,957	
63											
64	**Availability**	1,929	$ 5.00	9,647	1,836	1,656	$ 5.00	$ 8,280	$ 5.00	$ 8,280	

printed 6/25/2022

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units RY 1	Rate Prior to Filing	RY 1 Rev at Rate Prior	Proposed RY 1 Rate	RY 1 Rev at Proposed	Top Lmt Gallons
65											
66	**Total Service Revenue Billed**			$ 40,007,319				$ 40,985,209		$ 51,203,807	
67	**SIC Revenue**		4711	185,386				1,356,336		0	
68	**Misc Chrgs**		4710	204,516				287,797		291,623	
69	**St Tax Adj**		4712	(3,070,198)				-		-	
70	**Abatements**			(74,763)				(69,421)		(72,684)	
71	**Subtot Non-Srvc**			(2,755,058)				1,574,712		218,939	
72	**Total Billed Revenue**			$ 37,252,261				$ 42,559,921		$ 51,422,746	
73											
74	**Booked Revenue**		**Acct#**								
75	Unmetered Rev-RESIDENTIAL		460100	$ 0					Proposed Revenue Requirement:	$ 51,413,590	
76	Unmetered Rev-COMMERCIAL		460200	$ 113,410					Rounding Difference:	$ 9,156	
77	Unmetered Rev-AVAILABILTY		460700	$ 9,508					Pct Diff:	0.02%	
78	Sales-Irrigation Customers		465000	$ 365,845							
79	Metered Sales-Residential		461100	$ 38,296,876							
80	Metered Sales-Commercial		461200	$ 1,159,000							
81	SIC Revenue		471100	$ 185,656							
82	Misc Chrgs		4710	$ 205,046							
83	St Tax Adj		471200	$ (3,069,964)							
84	Total Rev Booked			$ 37,265,378							
85	Acct'g Adjustments (UB&JE)			(14,092)							
86	Total Adjusted Booked Revenue			$ 37,251,286							
87	Difference			(976)							
88	% Difference			0.00%							

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

EXHIBIT Hw - RY2

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Normlzd TY Units	ProFrma Units RY1	-- --	ProFrma Units RY 2	Rate as of Rate Yr 1	PF Rev at RY 1 Rate	Proposed RY 2 Rate	RY 2 Rev at Proposed	Top Lmt Gallons
1	**All Measured Bills**						w/o SIC				
2	ANC Main Non-Tier										
3	<1"	680,269	680,640	695,676		705,696	$ 26.13	$ 18,439,836	$ 27.06	$ 19,096,134	
4	1"	3,894	3,636	3,636		3,636	65.33	237,540	67.65	245,975	
5	1.5"	374	312	312		312	130.65	40,763	135.30	42,214	
6	2"	657	612	612		612	209.04	127,932	216.48	132,486	
7	3"	24	24	24		24	391.95	9,407	405.90	9,742	
8	4"	72	72	72		72	653.25	47,034	676.50	48,708	
9	6"	12	12	12		12	1,306.50	15,678	1,353.00	16,236	
10	ANC Main Tier Domestic										
11	Tier <1"	80,115	80,484	82,584		83,988	26.13	2,194,606	27.06	2,272,715	
12	Tier 1"	118	120	120		120	65.33	7,840	67.65	8,118	
13	ANC Main Tier Irrigation										
14	Tier <1"	2,869	3,024	3,024		3,024	26.13	79,017	27.06	81,829	
15	Tier 1"	406	408	408		408	65.33	26,655	67.65	27,601	
16	Tier 1.5"	12	12	12		12	130.65	1,568	135.30	1,624	
17											
18	Measured Total	768,822	769,356	786,492		797,916		$ 21,227,876		$ 21,983,382	
19											
20	**Residential & Commercial Unmeasured Bills**										
21	Flat Rate Res	0	0	0		0	$ 65.33	$ -	$ 67.65	$ -	
22	FR Com billed Res	2,363	2,340	2,340		2,340	65.33	152,872	67.65	158,301	
23	Flat Rate Com	58	60	60		60	88.84	5,330	94.71	5,683	
24	Flat Rate Total	2,421	2,400	2,400		2,400		$ 158,203		$ 163,984	
25	Tot Fixed							$ 21,386,079		$ 22,147,365	
26	**Gallonage (kGals)**										
27	**Aqua Provided Water**										
28	Main Non-Tier	2,791,989	2,754,387	2,823,843		2,827,700	$ 8.17	$ 23,102,309	$ 8.600	$ 24,318,220	
29	Domestic Tiers										Blk Top
30	Block1	263,929	261,304	268,146		268,146	$ 4.93	1,321,960	$ 5.200	$ 1,394,360	4,000
31	Block2	120,292	119,096	122,214		122,214	7.39	903,161	$ 7.800	$ 953,268	8,000
32	Block3	82,754	81,932	84,075		84,075	11.10	933,235	$ 11.720	$ 985,362	15,000
33	Block4	86,083	85,228	87,457		87,457	14.79	1,293,492	$ 15.620	$ 1,366,082	none
34	Irrigation Tiers										
35	Block1Irr	16,524	17,053	17,053		17,053	$ 11.10	189,293	$ 11.720	$ 199,867	15,000
36	Block2Irr	10,570	10,832	10,832		10,832	14.79	160,198	$ 15.620	$ 169,189	none

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line		Test Yr	Normlzd	ProFrma	--	ProFrma	Rate as of	PF Rev at	Proposed	RY 2 Rev at	Top Lmt
No.	Class/Meter Size	Units	TY Units	Units RY1	--	Units RY 2	Rate Yr 1	RY 1 Rate	RY 2 Rate	Proposed	Gallons
37	Aqua Subtot	3,372,142	3,329,833	3,413,620		3,417,477	$ 8.17	$ 27,903,649	$ 8.600	$ 29,386,347	

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Normlzd TY Units	ProFrma Units RY1	--	ProFrma Units RY 2	Rate as of Rate Yr 1	PF Rev at RY 1 Rate	Proposed RY 2 Rate	RY 2 Rev at Proposed	Top Lmt Gallons
38	**Purchased Water**										
39	**Provider**										
40	ChthmCnty-	10,486	10,320	10,320		10,320	$ 7.04	$ 72,653	7.04	$ 72,653	
41	ChthmCntyCPP	7,982	7,747	7,747		7,747	9.98	77,315	9.98	$ 77,315	
42	CtyAshvll	1,340	1,287	1,287		1,287	4.96	6,384	4.96	$ 6,384	
43	CtyBlmnt	3,945	3,813	3,813		3,813	14.40	54,907	14.40	$ 54,907	
44	CtyChrltt	36,014	33,991	33,991		33,991	2.19	74,440	2.19	$ 74,440	
45	CtyCncrd	1,774	1,754	1,754		1,754	5.42	9,507	5.42	$ 9,507	
46	CtyHckry(in)	3,179	3,151	3,151		3,151	3.25	10,241	3.25	$ 10,241	
47	CtyHckry(out)	598	592	592		592	3.25	1,924	3.25	$ 1,924	
48	CtyHndrsnv	9,904	9,987	9,987		9,987	4.83	48,237	4.83	$ 48,237	
49	CtyLnclntn	5,561	5,497	5,497		5,497	9.21	50,627	9.21	$ 50,627	
50	CtyMrgntn	5,808	5,712	5,712		5,712	2.51	14,337	2.51	$ 14,337	
51	CtyMtAiry	3,827	3,788	3,788		3,788	6.69	25,342	6.69	$ 25,342	
52	CtyNwtn	863	850	850		850	3.29	2,797	3.29	$ 2,797	
53	DvdsnWtr	5,748	5,649	5,649		5,649	4.76	26,889	4.76	$ 26,889	
54	HrnttCnty	40,164	38,962	38,962		38,962	2.78	108,314	2.78	$ 108,314	
55	IredllWtr	1,138	1,186	1,186		1,186	3.61	4,281	3.61	$ 4,281	
56	JhnstnCnty	246,270	235,247	235,247		235,247	3.21	755,143	3.21	$ 755,143	
57	TwnFqy-Vrna	3,139	3,090	3,090		3,090	5.18	16,006	5.18	$ 16,006	
58	TwnFrstCty	2,057	2,031	2,031		2,031	5.63	11,435	5.63	$ 11,435	
59	TwnPttsbro	34,512	35,801	35,801		35,801	23.72	849,200	23.72	$ 849,200	
60	TwnSprcPn	2,684	2,658	2,658		2,658	5.96	15,842	5.96	$ 15,842	
61	Purchased Subtot	426,995	413,113	413,113		413,113	$ 5.41	$ 2,235,820	$ 5.41	$ 2,235,820	
62	Billed Usage Total	3,799,136	3,742,946	3,826,733		3,830,590	$ 7.87	$ 30,139,470	$ 8.26	$ 31,622,167	
63											
64	**Availability**	1,929	1,836	1,656		1,536	$ 5.00	$ 7,680	$ 5.00	$ 7,680	
65											
66	**Total Service Revenue Billed**			$ 51,203,807				$ 51,533,228		$ 53,777,212	
67	**SIC Revenue**		4711	0				-		0	
68	**Misc Chrgs**		4710	291,623				291,623		297,337	
69	**St Tax Adj**		4712	0				-		-	
70	**Abatements**			(72,684)				(72,684)		(77,556)	
71	**Subtot Non-Srvc**			218,939				218,939		219,781	
72	**Total Billed Revenue**			$ 51,422,746				$ 51,752,168		$ 53,996,993	
73											
74											
75									Proposed Revenue Requirement:	$ 53,984,270	
76									Rounding Difference:	$ 12,724	
77									Pct Diff:	0.02%	
78											
79											
80											

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

EXHIBIT Hw - RY3

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Normlzd TY Units	ProFrma Units RY1	ProFrma Units RY2	ProFrma Units RY 3	Rate as of Rate Yr 2	PF Rev at RY 2 Rate	Proposed RY 3 Rate	RY 3 Rev at Proposed	Top Lmt Gallons
1	**All Measured Bills**						w/o SIC				
2	ANC Main Non-Tier										
3	<1"	680,269	680,640	695,676	705,696	715,716	$ 27.06	$ 19,367,275	$ 28.03	$ 20,061,519	
4	1"	3,894	3,636	3,636	3,636	3,636	67.65	245,975	70.08	254,811	
5	1.5"	374	312	312	312	312	135.30	42,214	140.15	43,727	
6	2"	657	612	612	612	612	216.48	132,486	224.24	137,235	
7	3"	24	24	24	24	24	405.90	9,742	420.45	10,091	
8	4"	72	72	72	72	72	676.50	48,708	700.75	50,454	
9	6"	12	12	12	12	12	1,353.00	16,236	1,401.50	16,818	
10	ANC Main Tier Domestic										
11	Tier <1"	82,984	80,484	82,584	83,988	85,392	27.06	2,310,708	28.03	2,393,538	
12	Tier 1"	524	120	120	120	120	67.65	8,118	70.08	8,410	
13	ANC Main Tier Irrigation										
14	Tier <1"	82,984	3,024	3,024	3,024	3,024	27.06	81,829	28.03	84,763	
15	Tier 1"	524	408	408	408	408	67.65	27,601	70.08	28,593	
16	Tier 1.5"	12	12	12	12	12	135.30	1,624	140.15	1,682	
17											
18	Measured Total	852,330	769,356	786,492	797,916	809,340		$ 22,292,515		$ 23,091,639	
19											
20	**Residential & Commercial Unmeasured Bills**										
21	Flat Rate Res	0	0	0	0	0	$ 67.65	$ -	$ 70.08	$ -	
22	FR Com billed Res	2,363	2,340	2,340	2,340	2,340	67.65	158,301	70.08	163,987	
23	Flat Rate Com	58	60	60	60	60	94.71	5,683	98.11	5,887	
24	Flat Rate Total	2,421	2,400	2,400	2,400	2,400		$ 163,984		$ 169,874	
25	Tot Fixed							$ 22,456,499		$ 23,261,513	
26	**Gallonage (kGals)**										
27	**Aqua Provided Water**										
28	Main Non-Tier	2,791,989	2,754,387	2,823,843	2,827,700	2,831,557	$ 8.60	$ 24,351,390	$ 9.05	$ 25,625,591	
29	Domestic Tiers										Blk Top
30	Block1	263,929	261,304	268,146	268,146	268,146	$ 5.20	1,394,360	$ 5.46	$ 1,464,078	4,000
31	Block2	120,292	119,096	122,214	122,214	122,214	7.80	953,268	8.19	$ 1,000,932	8,000
32	Block3	82,754	81,932	84,075	84,075	84,075	11.72	985,362	12.31	$ 1,034,967	15,000
33	Block4	86,083	85,228	87,457	87,457	87,457	15.62	1,366,082	16.40	$ 1,434,298	none
34	Irrigation Tiers										
35	Block1Irr	16,524	17,053	17,053	17,053	17,053	$ 11.72	199,867	$ 12.31	$ 209,928	15,000
36	Block2Irr	10,570	10,832	10,832	10,832	10,832	15.62	169,189	16.40	$ 177,637	none

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Normlzd TY Units	ProFrma Units RY1	ProFrma Units RY2	ProFrma Units RY 3	Rate as of Rate Yr 2	PF Rev at RY 2 Rate	Proposed RY 3 Rate	RY 3 Rev at Proposed	Top Lmt Gallons
37	Aqua Subtot	3,372,142	3,329,833	3,413,620	3,417,477	3,421,335	$ 8.60	$ 29,419,518	$ 9.05	$ 30,947,431	

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Normlzd TY Units	ProFrma Units RY1	ProFrma Units RY2	ProFrma Units RY 3	Rate as of Rate Yr 2	PF Rev at RY 2 Rate	Proposed RY 3 Rate	RY 3 Rev at Proposed	Top Lmt Gallons
38	**Purchased Water**										
39	**Provider**										
40	ChthmCnty-	10,486	10,320	10,320	10,320	10,320	$ 7.04	$ 72,653	7.04	$ 72,653	
41	ChthmCntyCPP	7,982	7,747	7,747	7,747	7,747	9.98	77,315	9.98	$ 77,315	
42	CtyAshvll	1,340	1,287	1,287	1,287	1,287	4.96	6,384	4.96	$ 6,384	
43	CtyBlmnt	3,945	3,813	3,813	3,813	3,813	14.40	54,907	14.40	$ 54,907	
44	CtyChrltt	36,014	33,991	33,991	33,991	33,991	2.19	74,440	2.19	$ 74,440	
45	CtyCncrd	1,774	1,754	1,754	1,754	1,754	5.42	9,507	5.42	$ 9,507	
46	CtyHckry(in)	3,179	3,151	3,151	3,151	3,151	3.25	10,241	3.25	$ 10,241	
47	CtyHckry(out)	598	592	592	592	592	3.25	1,924	3.25	$ 1,924	
48	CtyHndrsnv	9,904	9,987	9,987	9,987	9,987	4.83	48,237	4.83	$ 48,237	
49	CtyLnclntn	5,561	5,497	5,497	5,497	5,497	9.21	50,627	9.21	$ 50,627	
50	CtyMrgntn	5,808	5,712	5,712	5,712	5,712	2.51	14,337	2.51	$ 14,337	
51	CtyMtAiry	3,827	3,788	3,788	3,788	3,788	6.69	25,342	6.69	$ 25,342	
52	CtyNwtn	863	850	850	850	850	3.29	2,797	3.29	$ 2,797	
53	DvdsnWtr	5,748	5,649	5,649	5,649	5,649	4.76	26,889	4.76	$ 26,889	
54	HrnttCnty	40,164	38,962	38,962	38,962	38,962	2.78	108,314	2.78	$ 108,314	
55	IredllWtr	1,138	1,186	1,186	1,186	1,186	3.61	4,281	3.61	$ 4,281	
56	JhnstnCnty	246,270	235,247	235,247	235,247	235,247	3.21	755,143	3.21	$ 755,143	
57	TwnFqy-Vrna	3,139	3,090	3,090	3,090	3,090	5.18	16,006	5.18	$ 16,006	
58	TwnFrstCty	2,057	2,031	2,031	2,031	2,031	5.63	11,435	5.63	$ 11,435	
59	TwnPttsbro	34,512	35,801	35,801	35,801	35,801	23.72	849,200	23.72	$ 849,200	
60	TwnSprcPn	2,684	2,658	2,658	2,658	2,658	5.96	15,842	5.96	$ 15,842	
61	Purchased Subtot	426,995	413,113	413,113	413,113	413,113	$ 5.41	$ 2,235,820	$ 5.41	$ 2,235,820	
62	Billed Usage Total	3,799,136	3,742,946	3,826,733	3,830,590	3,834,448	$ 8.26	$ 31,655,338	$ 8.65	$ 33,183,251	
63											
64	**Availability**	1,929	1,836	1,656	1,536	1,536	$ 5.00	$ 7,680	$ 5.00	$ 7,680	
65											
66	**Total Service Revenue Billed**			$ 51,203,807	########			$ 54,119,517		$ 56,452,444	
67	**SIC Revenue**		4711	0	0			-		0	
68	**Misc Chrgs**		4710	291,623	297,337			295,529		299,434	
69	**St Tax Adj**		4712	0	0			-		-	
70	**Abatements**			(72,684)	(77,556)			(76,014)		(79,344)	
71	**Subtot Non-Srvc**			218,939	219,781			219,514		220,090	
72	**Total Billed Revenue**			$ 51,422,746	########			$ 54,339,031		$ 56,672,534	
73											
74											
75									Proposed Revenue Requirement:	$ 56,683,483	
76									Rounding Difference:	$ (10,949)	
77									Pct Diff:	-0.02%	
78											
79											
80											

Aqua North Carolina, Inc. EXHIBIT Hw - BY
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Billing Analysis - Revenue, Water
Test Year Revenues; Base Year Revenue at Present and Proposed BY Rates
Test Year = 2021; Base Year = 2022 The "Base Year" rate design is the alternative for a single year filing if the MYRP filing is denied.

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units Bs Yr	Rate Prior to Filing	Bs Yr Rev at Rate Prior	Proposed Bs Yr Rate	Bs Yr Rev at Proposed	Top Lmt Gallons
1	**All Measured Bills**						w/o SIC				
2	ANC Main Non-Tier										
3	<1"	680,269	$ 20.70	$ 14,079,578	680,640	685,656	$ 20.70	$ 14,193,079	$ 25.31	$ 17,353,953	
4	1"	3,894	51.66	201,150	3,636	3,636	51.75	188,163	63.28	230,086	
5	1.5"	374	103.52	38,716	312	312	103.50	32,292	126.55	39,484	
6	2"	657	165.65	108,831	612	612	165.60	101,347	202.48	123,918	
7	3"	24	311.36	7,473	24	24	310.50	7,452	379.65	9,112	
8	4"	72	518.22	37,312	72	72	517.50	37,260	632.75	45,558	
9	6"	12	1,055.13	12,662	12	12	1,035.00	12,420	1,265.50	15,186	
10	ANC Main Tier Domestic										
11	Tier <1"	80,115	20.70	1,658,241	80,484	81,180	20.70	1,680,426	25.31	2,054,666	
12	Tier 1"	118	51.75	6,107	120	120	51.75	6,210	63.28	7,594	
13	ANC Main Tier Irrigation										
14	Tier <1"	2,869	20.69	59,369	3,024	3,024	20.70	62,597	25.31	76,537	
15	Tier 1"	406	51.69	20,985	408	408	51.75	21,114	63.28	25,818	
16	Tier 1.5"	12	103.50	1,242	12	12	103.50	1,242	126.55	1,519	
17											
18	Measured Total	768,822		$ 16,231,664	769,356	775,068		$ 16,343,602		$ 19,983,430	
19											
20	**Residential & Commercial Unmeasured Bills**										
21	Flat Rate Res	0	--	$ -	0	0	$ 46.22	$ -	$ 63.28	$ -	
22	FR Com billed Res	2,363	46.23	109,238	2,340	2,340	46.22	108,155	63.28	148,075	
23	Flat Rate Com	58	73.63	4,271	60	60	73.63	4,418	86.05	5,163	
24	Flat Rate Total	2,421		$ 113,508	2,400	2,400		$ 112,573		$ 153,238	
25	Tot Fixed			$ 16,345,172				$ 16,456,175		$ 20,136,668	
26	**Gallonage (kGals)**										
27	**Aqua Provided Water**										
28	Main Non-Tier	2,791,989	$ 6.38	$ 17,812,419	2,754,387	2,777,559	$ 6.38	$ 17,720,826	$ 7.890	$ 21,914,941	
29	Domestic Tiers										Blk Top
30	Block1	263,929	4.14	1,093,134	261,304	263,594	4.14	1,091,280	$ 4.770	$ 1,257,344	4,000
31	Block2	120,292	6.21	747,015	119,096	120,140	6.21	746,068	$ 7.160	$ 860,201	8,000
32	Block3	82,754	9.32	771,254	81,932	82,649	9.32	770,290	$ 10.750	$ 888,479	15,000
33	Block4	86,083	12.42	1,069,134	85,228	85,974	12.42	1,067,802	$ 14.330	$ 1,232,013	none
34	Irrigation Tiers										
35	Block1Irr	16,524	9.31	153,786	17,053	17,053	9.32	158,938	$ 10.750	$ 183,325	15,000
36	Block2Irr	10,570	12.41	131,173	10,832	10,832	12.42	134,528	$ 14.330	$ 155,216	none

printed 6/25/2022

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units Bs Yr	Rate Prior to Filing	Bs Yr Rev at Rate Prior	Proposed Bs Yr Rate	Bs Yr Rev at Proposed	Top Lmt Gallons
37	Aqua Subtot	3,372,142	$ 6.46	$ 21,777,916	3,329,833	3,357,801	$ 6.46	$ 21,689,732	$ 7.890	$ 26,491,517	

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units Bs Yr	Rate Prior to Filing	Bs Yr Rev at Rate Prior	Proposed Bs Yr Rate	Bs Yr Rev at Proposed	Top Lmt Gallons
38	**Purchased Water**										
39	**Provider**										
40	ChthmCnty-	10,486	$ 7.04	$ 73,818	10,320	10,320	$ 7.04	$ 72,653	7.04	$ 72,653	
41	ChthmCntyCPP	7,982	9.98	79,634	7,747	7,747	9.98	77,315	9.98	$ 77,315	
42	CtyAshvll	1,340	4.96	6,649	1,287	1,287	4.96	6,384	4.96	$ 6,384	
43	CtyBlmnt	3,945	14.40	56,792	3,813	3,813	14.40	54,907	14.40	$ 54,907	
44	CtyChrltt	36,014	2.19	78,863	33,991	33,991	2.19	74,440	2.19	$ 74,440	
45	CtyCncrd	1,774	5.42	9,615	1,754	1,754	5.42	9,507	5.42	$ 9,507	
46	CtyHckry(in)	3,179	3.25	10,332	3,151	3,151	3.25	10,241	3.25	$ 10,241	
47	CtyHckry(out)	598	3.25	1,944	592	592	3.25	1,924	3.25	$ 1,924	
48	CtyHndrsnv	9,904	3.47	34,361	9,987	9,987	4.83	48,237	4.83	$ 48,237	
49	CtyLnclntn	5,561	9.21	51,212	5,497	5,497	9.21	50,627	9.21	$ 50,627	
50	CtyMrgntn	5,808	2.51	14,576	5,712	5,712	2.51	14,337	2.51	$ 14,337	
51	CtyMtAiry	3,827	6.69	25,598	3,788	3,788	6.69	25,342	6.69	$ 25,342	
52	CtyNwtn	863	3.29	2,841	850	850	3.29	2,797	3.29	$ 2,797	
53	DvdsnWtr	5,748	4.76	27,364	5,649	5,649	4.76	26,889	4.76	$ 26,889	
54	HrnttCnty	40,164	2.78	111,689	38,962	38,962	2.78	108,314	2.78	$ 108,314	
55	IredllWtr	1,138	3.61	4,107	1,186	1,186	3.61	4,281	3.61	$ 4,281	
56	JhnstnCnty	246,270	2.89	712,013	235,247	235,247	3.21	755,143	3.21	$ 755,143	
57	TwnFqy-Vrna	3,139	5.18	16,261	3,090	3,090	5.18	16,006	5.18	$ 16,006	
58	TwnFrstCty	2,057	5.63	11,582	2,031	2,031	5.63	11,435	5.63	$ 11,435	
59	TwnPttsbro	34,512	15.34	529,332	35,801	35,801	23.72	849,200	23.72	$ 849,200	
60	TwnSprcPn	2,684	5.96	16,002	2,658	2,658	5.96	15,842	5.96	$ 15,842	
61	Purchased Subtot	426,995	$ 4.39	$ 1,874,585	413,113	413,113	$ 5.41	$ 2,235,820	$ 5.41	$ 2,235,820	
62	Billed Usage Total	3,799,136	$ 6.23	$ 23,652,501	3,742,946	3,770,914	$ 6.34	$ 23,925,553	$ 7.62	$ 28,727,338	
63											
64	**Availability**	1,929	$ 5.00	9,647	1,836	1,776	$ 5.00	$ 8,880	$ 5.00	$ 8,880	
65											
66	**Total Service Revenue Billed**			$ 40,007,319				$ 40,390,607		$ 48,872,886	
67	**SIC Revenue**		4711	185,386				1,336,635		0	
68	**Misc Chrgs**		4710	204,516				275,564		287,797	
69	**St Tax Adj**		4712	(3,070,198)				-		-	
70	**Abatements**			(74,763)				(58,990)		(69,421)	
71	**Subtot Non-Srvc**			(2,755,058)				1,553,209		218,376	
72	**Total Billed Revenue**			$ 37,252,261				$ 41,943,817		$ 49,091,262	
73											
74	**Booked Revenue**		**Acct#**								
75	Unmetered Rev-RESIDENTIAL		460100	$ 0					Proposed Revenue Requirement:	$ 49,105,795	
76	Unmetered Rev-COMMERCIAL		460200	$ 113,410					Rounding Difference:	$ (14,533)	
77	Unmetered Rev-AVAILABILTY		460700	$ 9,508					Pct Diff:	-0.03%	
78	Sales-Irrigation Customers		465000	$ 365,845							
79	Metered Sales-Residential		461100	$ 38,296,876							
80	Metered Sales-Commercial		461200	$ 1,159,000							

Col #	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
							Pro Forma at Presnt Rates		Pro Forma at Proposed Rates		Block
Line No.	Class/Meter Size	Test Yr Units	Effctv Test Year Rate	Test Year Revenue	Normlzd TY Units	ProFrma Units Bs Yr	Rate Prior to Filing	Bs Yr Rev at Rate Prior	Proposed Bs Yr Rate	Bs Yr Rev at Proposed	Top Lmt Gallons
81	SIC Revenue		471100	$ 185,656							
82	Misc Chrgs		4710	$ 205,046							
83	St Tax Adj		471200	$ (3,069,964)							
84	Total Rev Booked			$ 37,265,378							
85	Acct'g Adjustments (UB&JE)			(14,092)							
86	Total Adjusted Booked Revenue			$ 37,251,286							
87	Difference			(976)							
88	% Difference			0.00%							

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

EXHIBIT Hs - RY1

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Prsnt Units	(7) Rate Prior to Filing	(8) PF Rev at Rate Prior	(9) RY1 Prpsd Units	(10) Proposed RY 1 Rate	(11) RY 1 Rev at Proposed
	Residential & Commercial Measured						w/o SIC		see note		
1	**Aqua NC Main**										
2	**Bills**										
3	<1"	106,756	$ 60.43	$ 6,451,148	109,980	117,432	$ 60.43	$ 7,096,416	129,384	$ 71.42	$ 9,240,605
4	1"	718	151.14	108,521	732	732	151.08	110,591	732	178.55	130,699
5	1.5"	409	302.00	123,519	396	396	302.15	119,651	396	357.10	141,412
6	2"	451	483.78	218,185	456	456	483.44	220,449	492	571.36	281,109
7	3"	71	919.00	65,249	72	72	906.45	65,264	72	1,071.30	77,134
8	4"	36	1,510.75	54,387	36	36	1,510.75	54,387	48	1,785.50	85,704
9	6"	12	3,080.25	36,963	12	12	3,021.50	36,258	12	3,571.00	42,852
10											
11	Mtrd Base Subtotal	108,453		$ 7,057,972	111,684	119,136		$ 7,703,016	131,136		$ 9,999,514
12											
13	**Residential & Commercial Unmeasured**										
14	Flat Rate Res Bills	91,818	$ 75.38	$ 6,921,144	91,668	97,608	$ 75.38	$ 7,357,691	97,608	$ 89.85	$ 8,770,079
15	Flat Rate Com Bills	1,307	105.32	137,659	444	444	105.53	46,855	444	118.56	52,641
16											
17	Mtrd Base & Flat	201,578		$ 14,116,775	203,796	217,188		$ 15,107,562	229,188		$ 18,822,234
18											
19	**Gallonage (kGals)**	578,343	$ 2.99	$ 1,727,180	574,468	607,936	$ 2.99	$ 1,817,729	643,399	$ 4.16	2,676,540
20	Rev ANC_Main			$ 15,843,955				$ 16,925,291			$ 21,498,773
21											
22	**Carolina Meadows (Com, Bulk)**										
23	REU w SW Mtr	2,238	60.43	$ 135,254	2,232	2,232	$ 60.43	$ 134,880	4,734	$ 71.42	338,102
24	Gallonage (kGals)	20,496	$ 2.99	$ 61,283	20,359	20,359	$ 2.99	$ 60,873	20,359	4.16	84,693
25	Rev ANC_ClnM			$ 196,537				$ 195,753			$ 422,796
26											
27	**from Charlotte (Purchased Sewer Treatment), Park South & Parkway Crossing (merged into Main)**										
28	<1" Bills	11,853	$ 60.42	$ 716,191	11,952	11,952	$ 60.43	$ 722,259	0	$ 71.42	0
29	2" Bills	84	483.63	40,625	36	36	483.44	17,404	0	571.36	0
30	4" Bills	12	1,510.75	18,129	12	12	1,510.75	18,129	0	1,785.50	0
31	Gallonage (kGals)	35,702	$ 6.44	$ 230,065	35,463	35,463	$ 6.45	$ 228,736	0	$ 4.16	0
32	Rev ANC_PSPC			$ 1,005,010				$ 986,529			$ -
33											

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Prsnt Units	(7) Rate Prior to Filing	(8) PF Rev at Rate Prior	(9) RY1 Prpsd Units	(10) Proposed RY 1 Rate	(11) RY 1 Rev at Proposed
34	**from Carolina (BFC passed to treatment provider) Hwthrn Grn, Bvr Frms, Wdlnd Frms**										
35	<1"	1,788	$ 58.36	$ 104,339	1,776	1,776	$ 54.33	$ 96,490	1,776	$ 54.33	96,490
36	1"	12	119.85	1,438	12	12	135.83	1,630	12	135.83	1,630
37	1.5" (5 REUs)	12	239.70	2,876	12	12	271.65	3,260	12	271.65	3,260
38	8" (168.686 REUs)	12	8,086.01	97,032	12	12	9,164.71	109,977	12	9,164.71	109,977
39	Flat Rate Res Bills	19	72.72	1,382	0	0	-	0	0	-	0
40	Gallonage (kGals)	19,506	$ 5.50	$ 107,191	19,376	19,376	$ 6.75	$ 130,788	19,376	6.75	130,788
41	Rev ANC_HGBF			$ 314,259				$ 342,144			$ 342,144
42											
43	Total Bills & REUs	217,608			219,840	233,232			235,734		
44	Total kGals	654,047			649,666	683,134			683,134		
45	Rev w/o Avail.			$ 17,359,761				$ 18,449,717			$ 22,263,714
46											
47	**Availability (Billed Months)**		Per Mnth Eqvl								
48	Gov's Club (Mnthly)	1,633	$ 20.00	$ 32,663	1,464	1,008	$ 20.00	$ 20,160	1,008	$ 20.00	$ 20,160
49	Gov's Village (Yrly)	18	12.53	227	12	12	12.50	150	12	12.50	150
50	Woodlake (Mnthly)	1,903	3.75	7,135	1,836	1,656	3.75	6,210	1,656	3.75	6,210
51	AvailabilityTotal	3,554		$ 40,024	3,312	2,676		$ 26,520	2,676		$ 26,520
52											
53	**Total Service Revenue Calc'd**			$ 17,399,785				$ 18,476,237			$ 22,290,234
54	**SIC Revenue**		536030	119,255				601,461			0
55	**Late Fees**		532000	(315)				23,737			24,854
56	**Other Misc Fees**		536000	20,329				-			-
57	**St Tax Adj**		532200	(1,189,001)				0			0
58	**Abatements**			(5,766)				(438)			(459)
59	**SubTot Non-Service**			(1,055,499)				624,759			24,395
60	**Total Billed Revenue Calc'd**			$ 16,344,285				$ 19,100,996			$ 22,314,628
61										Increase->	3,213,632
62	**Booked Sales Revenue**										
63	**Account**		**Acct#**							Proposed Revenue Requirement: $	22,317,118
64	Flat Rate - Residential		521100	6,908,676						Rounding Difference: $	(2,490)
65	Flat Rate - Commercial		521200	137,355						Pct Diff:	-0.01%
66	Availability		521700	39,864							
67	Measured Residential		522100	8,915,068		Note: Units for Proforma at proposed rates have changes:					
68	Measured Commercial		522200	1,167,616			Carolina Meadows EDUs increase from 50% to 100%				
69	Measured Mult-Family		522500	164,086			Charlotte Purchased Sewer customers merge with ANC Main				
70	SW-Forfeited Discounts/(Late)		532000	(312)							
71	SW-Other WW Revenues		536000	20,331							
72	SIC Revenue		536030	119,259							
73	St Tax Adj		536200	(1,189,049)							
74	Total Sales Rev Booked			$ 16,282,894							
75	Remove UnBlld, Jrnl Entrs, Spnnkr Adj			61,169	34,544	Spinnaker Adjstmnt from 2020					

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Prsnt Units	(7) Rate Prior to Filing	(8) PF Rev at Rate Prior	(9) RY1 Prpsd Units	(10) Proposed RY 1 Rate	(11) RY 1 Rev at Proposed
76	Total Adjusted Booked Revenue			$ 16,344,063							
77	Difference			(223)							
78	% Difference			0.0%							

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

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Normlzd TY Units	(4) ProFrma Units RY1	(5) -- --	(6) ProFrma Units RY2	(7) Rate as of Rate Yr 1	(8) RY 2 Rev at RY 1 Rate	(9) RY 2 Prpsd Units	(10) Proposed RY 2 Rate	(11) RY 2 Rev at Proposed
	Residential & Commercial Measured						w/o SIC				
1	**Aqua NC Main**										
2	**Bills**										
3	<1"	106,756	109,980	129,384		134,448	$ 71.42	$ 9,602,276	134,448	$ 71.33	$ 9,590,176
4	1"	718	732	732		732	178.55	130,699	732	178.33	130,538
5	1.5"	409	396	396		396	357.10	141,412	396	356.65	141,233
6	2"	451	456	492		492	571.36	281,109	492	570.64	280,755
7	3"	71	72	72		72	1,071.30	77,134	72	1,069.95	77,036
8	4"	36	36	48		48	1,785.50	85,704	48	1,783.25	85,596
9	6"	12	12	12		12	3,571.00	42,852	12	3,566.50	42,798
10											
11	Mtrd Base Subtotal	108,453	111,684	131,136		136,200		$ 10,361,185	136,200		$ 10,348,132
12											
13	**Residential & Commercial Unmeasured**										
14	Flat Rate Res Bills	91,818	91,668	97,608		101,472	$ 89.85	$ 9,117,259	101,472	$ 92.59	$ 9,395,292
15	Flat Rate Com Bills	1,307	444	444		444	118.56	52,641	444	124.83	55,425
16											
17	Mtrd Base & Flat	201,578	203,796	229,188		238,116		$ 19,531,085	238,116		$ 19,798,849
18											
19	**Gallonage (kGals)**	578,343	574,468	643,399		666,139	$ 4.16	$ 2,771,138	666,139	$ 4.24	2,824,429
20	Rev ANC_Main							$ 22,302,223			$ 22,623,278
21											
22	**Carolina Meadows (Com, Bulk)**										
23	REU w SW Mtr	2,238	2,232	4,704		4,734	$ 71.42	$ 338,102	4,734	$ 71.33	337,676
24	Gallonage (kGals)	20,496	20,359	20,359		20,359	$ 4.16	$ 84,693	20,359	4.24	86,322
25	Rev ANC_ClnM							$ 422,796			$ 423,998
26											
27	**from Charlotte (Purchased Sewer Treatment), Park South & Parkway Crossing**										
28	<1" Bills	11,853	11,952	0		0	$ 71.42	$ -	0	$ 71.33	0
29	2" Bills	84	36	0		0	571.36	-	0	570.64	0
30	4" Bills	12	12	0		0	1,785.50	-	0	1,783.25	0
31	Gallonage (kGals)	35,702	35,463	0		0	$ 4.16	$ -	0	$ 4.24	0
32	Rev ANC_PSPC							$ -			$ -
33											

printed 6/25/2022

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Normlzd TY Units	(4) ProFrma Units RY1	(5) -- --	(6) ProFrma Units RY2	(7) Rate as of Rate Yr 1	(8) RY 2 Rev at RY 1 Rate	(9) RY 2 Prpsd Units	(10) Proposed RY 2 Rate	(11) RY 2 Rev at Proposed
34	**from Carolina (BFC passed to treatment provider) Hwthrn Grn, Bvr Frms, Wdlnd Frms**										
35	<1"	1,788	1,776	1,776		1,776	$ 54.33	$ 96,490	1,776	$ 54.33	96,490
36	1"	12	12	12		12	135.83	1,630	12	135.83	1,630
37	1.5" (5 REUs)	12	12	12		12	271.65	3,260	12	271.65	3,260
38	8" (168.686 REUs)	12	12	12		12	9,164.71	109,977	12	9,164.71	109,977
39	Flat Rate Res Bills	19	0	0		0	-	0	0	-	0
40	Gallonage (kGals)	19,506	19,376	19,376		19,376	6.75	$ 130,788	19,376	6.75	130,788
41	Rev ANC_HGBF							$ 342,144			$ 342,144
42											
43	Total Bills & REUs	217,608	219,840	235,704		244,662			244,662		
44	Total kGals	654,047	649,666	683,134		705,874			705,874		
45	Rev w/o Avail.							$ 23,067,163			$ 23,389,421
46											
47	**Availability (Billed Months)**										
48	Gov's Club (Mnthly)	1,633	1,464	1,008		708	$ 20.00	$ 14,160	708	$ 20.00	$ 14,160
49	Gov's Village (Yrly)	18	12	12		12	12.50	150	12	12.50	150
50	Woodlake (Mnthly)	1,903	1,836	1,656		1,536	3.75	5,760	1,536	3.75	5,760
51	AvailabilityTotal	3,554	3,312	2,676		2,256		$ 20,070	2,256		$ 20,070
52											
53	**Total Service Revenue Calc'd**			$ 22,290,234				$ 23,087,233			$ 23,409,491
54	**SIC Revenue**		536030	0				-			0
55	**Late Fees**		532000	24,854				24,854			26,579
56	**Other Misc Fees**		536000	0				-			-
57	**St Tax Adj**		532200	0				0			0
58	**Abatements**			(459)				(459)			(491)
59	**SubTot Non-Service**			24,395				24,395			26,088
60	**Total Billed Revenue Calc'd**			$ 22,314,628				$ 23,111,628			$ 23,435,579
61										Increase->	323,951
62											
63										Proposed Revenue Requirement:	$ 23,432,974
64										Rounding Difference:	$ 2,605
65										Pct Diff:	0.01%

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

EXHIBIT Hs - 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 Yr2	(8) RY 3 Rev at RY 2 Rate	(9) RY 3 Prpsd Units	(10) Proposed RY 3 Rate	(11) RY 3 Rev at Proposed
	Residential & Commercial Measured						w/o SIC				
1	**Aqua NC Main**										
2	**Bills**										
3	<1"	106,756	109,980	129,384	134,448	139,512	$ 71.33	$ 9,951,391	139,512	$ 72.37	$ 10,096,483
4	1"	718	732	732	732	732	178.33	130,538	732	180.93	132,441
5	1.5"	409	396	396	396	396	356.65	141,233	396	361.85	143,293
6	2"	451	456	492	492	492	570.64	280,755	492	578.96	284,848
7	3"	71	72	72	72	72	1,069.95	77,036	72	1,085.55	78,160
8	4"	36	36	48	48	48	1,783.25	85,596	48	1,809.25	86,844
9	6"	12	12	12	12	12	3,566.50	42,798	12	3,618.50	43,422
10											
11	Mtrd Base Subtotal	108,453	111,684	131,136	136,200	141,264		$ 10,709,347	141,264		$ 10,865,491
12											
13	**Residential & Commercial Unmeasured**										
14	Flat Rate Res Bills	91,818	91,668	97,608	101,472	105,336	$ 92.59	$ 9,753,060	105,336	$ 93.94	$ 9,895,264
15	Flat Rate Com Bills	1,307	444	444	444	444	124.83	55,425	444	127.37	56,552
16											
17	Mtrd Base & Flat	201,578	203,796	229,188	238,116	247,044		$ 20,517,832	247,044		$ 20,817,307
18											
19	**Gallonage (kGals)**	578,343	574,468	643,399	666,139	688,879	$ 4.24	$ 2,920,847	688,879	$ 4.32	2,975,957
20	Rev ANC_Main							$ 23,438,679			$ 23,793,264
21											
22	**Carolina Meadows (Com, Bulk)**										
23	REU w SW Mtr	2,238	2,232	4,704	4,734	4,734	$ 71.33	$ 337,676	4,734	$ 72.37	342,600
24	Gallonage (kGals)	20,496	20,359	20,359	20,359	20,359	$ 4.24	$ 86,322	20,359	4.32	87,951
25	Rev ANC_ClnM							$ 423,998			$ 430,550
26											
27	**from Charlotte (Purchased Sewer Treatment), Park South & Parkway Crossing**										
28	<1" Bills	11,853	11,952	0	0	0	$ 71.33	$ -	0	$ 72.37	0
29	2" Bills	84	36	0	0	0	570.64	-	0	578.96	0
30	4" Bills	12	12	0	0	0	1,783.25	-	0	1,809.25	0
31	Gallonage (kGals)	35,702	35,463	0	0	0	$ 4.24	$ -	0	$ 4.32	0
32	Rev ANC_PSPC							$ -			$ -
33											

printed 6/25/2022

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 Yr2	(8) RY 3 Rev at RY 2 Rate	(9) RY 3 Prpsd Units	(10) Proposed RY 3 Rate	(11) RY 3 Rev at Proposed
34	**from Carolina (BFC passed to treatment provider) Hwthrn Grn, Bvr Frms, Wdlnd Frms**										
35	<1"	1,788	1,776	1,776	1,776	1,776	$ 54.33	$ 96,490	1,776	$ 54.33	96,490
36	1"	12	12	12	12	12	135.83	1,630	12	135.83	1,630
37	1.5" (5 REUs)	12	12	12	12	12	271.65	3,260	12	271.65	3,260
38	8" (168.686 REUs)	12	12	12	12	12	9,164.71	109,977	12	9,164.71	109,977
39	Flat Rate Res Bills	19	0	0	0	0	-	0	0	-	0
40	Gallonage (kGals)	19,506	19,376	19,376	19,376	19,376	6.75	$ 130,788	19,376	6.75	130,788
41	Rev ANC_HGBF							$ 342,144			$ 342,144
42											
43	Total Bills & REUs	217,608	219,840	235,704	244,662	253,590			253,590		
44	Total kGals	654,047	649,666	683,134	705,874	728,614			728,614		
45	Rev w/o Avail.							$ 24,204,822			$ 24,565,959
46											
47	**Availability (Billed Months)**										
48	Gov's Club (Mnthly)	1,633	1,464	1,008	708	408	$ 20.00	$ 8,160	408	$ 20.00	$ 8,160
49	Gov's Village (Yrly)	18	12	12	12	12	12.50	150	12	12.50	150
50	Woodlake (Mnthly)	1,903	1,836	1,656	1,536	1,416	3.75	5,310	1,416	3.75	5,310
51	AvailabilityTotal	3,554	3,312	2,676	2,256	1,836		$ 13,620	1,836		$ 13,620
52											
53	**Total Service Revenue Calc'd**			$ 22,290,234	$ 23,409,491			$ 24,218,442			$ 24,579,579
54	**SIC Revenue**		536030	0	0			-			0
55	**Late Fees**		532000	24,854	26,579			26,303			27,752
56	**Other Misc Fees**		536000	0	0			-			-
57	**St Tax Adj**		532200	0	0			0			0
58	**Abatements**			(459)	(491)			(486)			(513)
59	**SubTot Non-Service**			24,395	26,088			25,817			27,240
60	**Total Billed Revenue Calc'd**			$ 22,314,628	$ 23,435,579			$ 24,244,259			$ 24,606,819
61										Increase->	362,560
62											
63										Proposed Revenue Requirement:	$ 24,604,623
64										Rounding Difference:	$ 2,196
65										Pct Diff:	0.01%
66											
67											
68											
69											
70											
71											
72											
73											
74											
75											

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 Yr2	(8) RY 3 Rev at RY 2 Rate	(9) RY 3 Prpsd Units	(10) Proposed RY 3 Rate	(11) RY 3 Rev at Proposed
76											
77											
78											

Aqua North Carolina, Inc. EXHIBIT Hs - BY
Docket W-218 Sub 573
ANC Sewer
Billing Analysis - Revenue, Sewer
Test Year Revenues; Base Year Revenue at Present and Proposed BY Rates
Test Year = 2021; Base Year = 2022 The "Base Year" rate design is the alternative for a single year filing if the MYRP filing is denied.

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Units Bs Yr	(7) Rate Prior to Filing	(8) Base Yr Rev at Rate Prior	(9) Bs Yr Prpsd Units	(10) Proposed Bs Yr Rate	(11) Base Yr Rev at Proposed
	Residential & Commercial Measured						w/o SIC		see note		
1	**Aqua NC Main**										
2	**Bills**										
3	<1"	106,756	$ 60.43	$ 6,451,148	109,980	112,368	$ 60.43	$ 6,790,398	124,320	$ 70.77	$ 8,798,126
4	1"	718	151.14	108,521	732	732	151.08	110,591	732	176.93	129,513
5	1.5"	409	302.00	123,519	396	396	302.15	119,651	396	353.85	140,125
6	2"	451	483.78	218,185	456	456	483.44	220,449	492	566.16	278,551
7	3"	71	919.00	65,249	72	72	906.45	65,264	72	1,061.55	76,432
8	4"	36	1,510.75	54,387	36	36	1,510.75	54,387	48	1,769.25	84,924
9	6"	12	3,080.25	36,963	12	12	3,021.50	36,258	12	3,538.50	42,462
10											
11	Mtrd Base Subtotal	108,453		$ 7,057,972	111,684	114,072		$ 7,396,998	126,072		$ 9,550,132
12											
13	**Residential & Commercial Unmeasured**										
14	Flat Rate Res Bills	91,818	$ 75.38	$ 6,921,144	91,668	93,744	$ 75.38	$ 7,066,423	93,744	$ 89.03	$ 8,346,028
15	Flat Rate Com Bills	1,307	105.32	137,659	444	444	105.53	46,855	444	117.48	52,161
16											
17	Mtrd Base & Flat	201,578		$ 14,116,775	203,796	208,260		$ 14,510,276	220,260		$ 17,948,322
18											
19	**Gallonage (kGals)**	578,343	$ 2.99	$ 1,727,180	574,468	585,196	$ 2.99	$ 1,749,736	620,659	$ 4.11	2,550,908
20	Rev ANC_Main			$ 15,843,955				$ 16,260,012			$ 20,499,230
21											
22	**Carolina Meadows (Com, Bulk)**										
23	REU w SW Mtr	2,238	60.43	$ 135,254	2,232	2,232	$ 60.43	$ 134,880	4,734	$ 70.77	335,025
24	Gallonage (kGals)	20,496	$ 2.99	$ 61,283	20,359	20,359	$ 2.99	$ 60,873	20,359	4.11	83,675
25	Rev ANC_ClnM			$ 196,537				$ 195,753			$ 418,701
26											
27	**from Charlotte (Purchased Sewer Treatment), Park South & Parkway Crossing**										
28	<1" Bills	11,853	$ 60.42	$ 716,191	11,952	11,952	$ 60.43	$ 722,259	0	$ 70.77	0
29	2" Bills	84	483.63	40,625	36	36	483.44	17,404	0	566.16	0
30	4" Bills	12	1,510.75	18,129	12	12	1,510.75	18,129	0	1,769.25	0
31	Gallonage (kGals)	35,702	$ 6.44	$ 230,065	35,463	35,463	$ 6.45	$ 228,736	0	$ 4.11	0
32	Rev ANC_PSPC			$ 1,005,010				$ 986,529			$ -
33											

printed 6/25/2022

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Units Bs Yr	(7) Rate Prior to Filing	(8) Base Yr Rev at Rate Prior	(9) Bs Yr Prpsd Units	(10) Proposed Bs Yr Rate	(11) Base Yr Rev at Proposed
34	**from Carolina (BFC passed to treatment provider) Hwthrn Grn, Bvr Frms, Wdlnd Frms**										
35	<1"	1,788	$ 58.36	$ 104,339	1,776	1,776	$ 54.33	$ 96,490	1,776	$ 54.33	96,490
36	1"	12	119.85	1,438	12	12	135.83	1,630	12	135.83	1,630
37	1.5" (5 REUs)	12	239.70	2,876	12	12	271.65	3,260	12	271.65	3,260
38	8" (168.686 REUs)	12	8,086.01	97,032	12	12	9,164.71	109,977	12	9,164.71	109,977
39	Flat Rate Res Bills	19	72.72	1,382	0	0	-	0	0	-	0
40	Gallonage (kGals)	19,506	$ 5.50	$ 107,191	19,376	19,376	$ 6.75	$ 130,788	19,376	6.75	130,788
41	Rev ANC_HGBF			$ 314,259				$ 342,144			$ 342,144
42											
43	Total Bills & REUs	217,608			219,840	224,304			226,806		
44	Total kGals	654,047			649,666	660,394			660,394		
45	Rev w/o Avail.			$ 17,359,761				$ 17,784,438			$ 21,260,075
46											
47	**Availability (Billed Months)**		Per Mnth Eqvl								
48	Gov's Club (Mnthly)	1,633	$ 20.00	$ 32,663	1,464	1,308	$ 20.00	$ 26,160	1,308	$ 20.00	$ 26,160
49	Gov's Village (Yrly)	18	12.53	227	12	12	12.50	150	12	12.50	150
50	Woodlake (Mnthly)	1,903	3.75	7,135	1,836	1,776	3.75	6,660	1,776	3.75	6,660
51	AvailabilityTotal	3,554		$ 40,024	3,312	3,096		$ 32,970	3,096		$ 32,970
52											
53	**Total Service Revenue Calc'd**			$ 17,399,785				$ 17,817,408			$ 21,293,045
54	**SIC Revenue**		536030	119,255				579,773			0
55	**Late Fees**		532000	(315)				20,488			23,737
56	**Other Misc Fees**		536000	20,329				20,331			-
57	**St Tax Adj**		532200	(1,189,001)				0			0
58	**Abatements**			(5,766)				(378)			(438)
59	**SubTot Non-Service**			(1,055,499)				620,214			23,298
60	**Total Billed Revenue Calc'd**			$ 16,344,285				$ 18,437,622			$ 21,316,344
61										Increase->	2,878,722
62	**Booked Sales Revenue**										
63	**Account**		**Acct#**							Proposed Revenue Requirement:	$ 21,314,226
64	Flat Rate - Residential		521100	6,908,676						Rounding Difference:	$ 2,118
65	Flat Rate - Commercial		521200	137,355						Pct Diff:	0.01%
66	Availability		521700	39,864							
67	Measured Residential		522100	8,915,068		Note: Units for Proforma at proposed rates have changes:					
68	Measured Commercial		522200	1,167,616			Carolina Meadows EDUs increase from 50% to 100%				
69	Measured Mult-Family		522500	164,086			Charlotte Purchased Sewer customers merge with ANC Main				
70	SW-Forfeited Discounts/(Late)		532000	(312)							
71	SW-Other WW Revenues		536000	20,331							
72	SIC Revenue		536030	119,259							
73	St Tax Adj		536200	(1,189,049)							
74	Total Sales Rev Booked			$ 16,282,894							
75	Remove UnBlld, Jrnl Entrs, Spnnkr Adj			61,169	34,544	Spinnaker Adjstmnt from 2020					

Col # Line No.	(1) Class/Meter Size	(2) Test Yr Units	(3) Effctv Test Year Rate	(4) Test Year Charges	(5) Normlzd TY Units	(6) ProFrma Units Bs Yr	(7) Rate Prior to Filing	(8) Base Yr Rev at Rate Prior	(9) Bs Yr Prpsd Units	(10) Proposed Bs Yr Rate	(11) Base Yr Rev at Proposed
76	Total Adjusted Booked Revenue			$ 16,344,063							
77	Difference			(223)							
78	% Difference			0.0%							

Aqua North Carolina, Inc. EXHIBIT Jw
Docket W-218 Sub 573
Aqua North Carolina, Inc. Water
Comparison of Present and Applied for Rates
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

WATER

Residential & Commercial

					Single *	WSIP (MYRP)		
Line #	Meter Size		Present Tariff Rate	Present Rate w/SIC	Proposed Base Year	Proposed Rate Year 1	Proposed Rate Year 2	Proposed Rate Year 3
1	**Metered Bills**			3.31%				
2	**Base Facility Charge**							
3	< 1 Inch		$ 20.70	$ 21.39	$ 25.31	$ 26.13	$ 27.06	$ 28.03
4	1 Inch		51.75	53.46	63.28	65.33	67.65	70.08
5	1.5 Inch		103.50	106.93	126.55	130.65	135.30	140.15
6	2 Inch		165.60	171.08	202.48	209.04	216.48	224.24
7	3 Inch		310.50	320.78	379.65	391.95	405.90	420.45
8	4 Inch		517.50	534.63	632.75	653.25	676.50	700.75
9	6 Inch		1,035.00	1,069.26	1,265.50	1,306.50	1,353.00	1,401.50
10								
11	**Consumption**	Charge per 1,000 gallons						
12	ANC Provided Water							
13	Non-Tier		$ 6.38	$ 6.59	$ 7.89	$ 8.17	$ 8.60	$ 9.05
14	Tier Blocks, Res	To kGals						
15	Tier Block 1	4.000	$ 4.14	$ 4.28	$ 4.77	$ 4.93	$ 5.20	$ 5.46
16	Tier Block 2	8.000	6.21	6.42	7.16	7.39	7.80	8.19
17	Tier Block 3	15.000	9.32	9.63	10.75	11.10	11.72	12.31
18	Tier Block 4	9,999.999	12.42	12.83	14.33	14.79	15.62	16.40
19	Tier Blocks, Irrigation							
20	Tier Block 1 Irr	15.000	$ 9.32	$ 9.63	$ 10.75	$ 11.10	$ 11.72	$ 12.31
21	Tier Block 2 Irr	9,999.999	12.42	12.83	14.33	14.79	15.62	16.40
22	Purchased Water - next page							
23								
24	**Flat Rate**							
25	Monthly Bill - Res		$ 46.22	$ 47.75	$ 63.28	$ 65.33	$ 67.65	$ 70.08
26	Monthly Bill - Com as Res		46.22	47.75	63.28	65.33	67.65	70.08
27	Monthly Bill - Com		73.63	76.07	86.05	88.84	94.71	98.11
28								
29	**Availability**							
30	Woodlake		$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00	$ 5.00

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

EXHIBIT Jw

Line #	Meter Size		Present Tariff Rate	Present Rate w/SIC	Proposed Base Year	Proposed Rate Year 1	Proposed Rate Year 2	Proposed Rate Year 3
1	**Purchased Water**							
2	**Provider**							
3	ChthmCnty-		$ 7.04	$ 7.27	$ 7.04	$ 7.04	$ 7.04	$ 7.04
4	ChthmCntyCPP		9.98	10.31	9.98	9.98	9.98	9.98
5	CtyAshvll		4.96	5.12	4.96	4.96	4.96	4.96
6	CtyBlmnt		14.40	14.88	14.40	14.40	14.40	14.40
7	CtyChrltt		2.19	2.26	2.19	2.19	2.19	2.19
8	CtyCncrd		5.42	5.60	5.42	5.42	5.42	5.42
9	CtyHckry(in)		3.25	3.36	3.25	3.25	3.25	3.25
10	CtyHckry(out)		3.25	3.36	3.25	3.25	3.25	3.25
11	CtyHndrsnv		4.83	4.99	4.83	4.83	4.83	4.83
12	CtyLnclntn		9.21	9.51	9.21	9.21	9.21	9.21
13	CtyMrgntn		2.51	2.59	2.51	2.51	2.51	2.51
14	CtyMtAiry		6.69	6.91	6.69	6.69	6.69	6.69
15	CtyNwtn		3.29	3.40	3.29	3.29	3.29	3.29
16	DvdsnWtr		4.76	4.92	4.76	4.76	4.76	4.76
17	HrnttCnty		2.78	2.87	2.78	2.78	2.78	2.78
18	IredllWtr		3.61	3.73	3.61	3.61	3.61	3.61
19	JhnstnCnty		3.21	3.32	3.21	3.21	3.21	3.21
20	TwnFqy-Vrna		5.18	5.35	5.18	5.18	5.18	5.18
21	TwnFrstCty		5.63	5.82	5.63	5.63	5.63	5.63
22	TwnPttsbro		23.72	24.51	23.72	23.72	23.72	23.72
23	TwnSprcPn		5.96	6.16	5.96	5.96	5.96	5.96
24								
25				Bill Prsnt	Bill Prpsd	Bill Prpsd	Bill Prpsd	Bill Prpsd
26	**Average Residential Statistics**			Rate w/SIC	Base Year	Rate Year 1	Rate Year 2	Rate Year 3
27	Avg <1" Bill at Specified Usage							
28	Res in main Tariff Area							
29	Avg <1" kGals/Mnth	4.790		$ 52.96	$ 63.10	$ 65.26	$ 68.25	$ 71.38
30	% Incrs				19.2%	23.2%	4.6%	4.6%
31	Res in Tier Block Area							
32	at sample kGals->	4.790		$ 43.56	$ 50.05	$ 51.69	$ 54.02	$ 56.34
33	at sample kGals->	8.000		64.16	73.03	75.41	79.06	82.63
34	at sample kGals->	15.000		131.55	148.28	153.11	161.10	168.80
35	at sample kGals->	30.000		324.02	363.23	374.96	395.40	414.80

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

Aqua North Carolina, Inc. EXHIBIT Js
Docket W-218 Sub 573
ANC Sewer
Comparison of Present and Applied for Rates
Test Yr = 2021; Base Yr = 2022; Rate Years 1, 2, 3 = 2023, 2024, 2025

SEWER

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**		3.26%				
2	**Base Facility Charge**						
3	< 1 Inch	$ 60.43	$ 62.40	$ 70.77	$ 71.42	$ 71.33	$ 72.37
4	1 Inch	151.08	156.01	176.93	178.55	178.33	180.93
5	1.5 Inch	302.15	312.00	353.85	357.10	356.65	361.85
6	2 Inch	483.44	499.20	566.16	571.36	570.64	578.96
7	3 Inch	906.45	936.00	1,061.55	1,071.30	1,069.95	1,085.55
8	4 Inch	1,510.75	1,560.00	1,769.25	1,785.50	1,783.25	1,809.25
9	6 Inch	3,021.50	3,120.00	3,538.50	3,571.00	3,566.50	3,618.50
10							
11	*Carolina Water (pass thru/REU)*	*54.33*	*56.10*	*54.33*	*54.33*	*54.33*	*54.33*
12	*Hawthorne Apts 168.69 REUs*	*9,164.71*	*9,463.48*	*9,164.71*	*9,164.71*	*9,164.71*	*9,164.71*
13							
14	**Consumption**						
15	Charge per 1,000 gallons						
16	Aqua Main	$ 2.99	$ 3.09	$ 4.11	$ 4.16	$ 4.24	$ 4.32
17	Carolina Meadows	2.99	3.09	4.11	4.16	4.24	4.32
18	Charlotte (PSPC)	6.45	6.66	4.11	4.16	4.24	4.32
19	Carolina Water (pass thru/REU)	6.75	6.97	6.75	6.75	6.75	6.75
20							
21	**Flat Rate**						
22	Monthly Bill - Res	$ 75.38	$ 77.84	$ 89.03	$ 89.85	$ 92.59	$ 93.94
23	Monthly Bill - Com	105.53	108.97	117.48	118.56	124.83	127.37
24							
25	**Availability**						
26	GovClb Mnthly	$ 20.00	$ 20.00	$ 20.00	$ 20.00	$ 20.00	$ 20.00
27	GovVlg Annly (Mnth Equiv)	12.50	12.50	12.50	12.50	12.50	12.50
28	Woodlk Mnthly	3.75	3.75	3.75	3.75	3.75	3.75
29							

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

EXHIBIT Js

Average Residential Statistics			Bill Prsnt w / SIC	Bill Prpsd Base Year	Bill Prpsd Rate Year 1	Bill Prpsd Rate Year 2	Bill Prpsd Rate Year 3
Avg <1" Bill at Usage of	kGals						
Aqua Main	4.610		$ 76.63	$ 89.72	$ 90.60	$ 90.88	$ 92.29
% Incrs				17.1%	18.2%	0.3%	1.6%
Charlotte (PSPC)	2.760		80.78	82.11	82.90	83.03	84.29
% Incrs				1.6%	2.6%	0.2%	1.5%
Carolina Water (pass thru	4.370		86.56	83.83	83.83	83.83	83.83
% Incrs				-3.2%	-3.2%	0.0%	0.0%
Carolina Meadows		REUs 2020	50% 2020	REUs Prpsd	REUs Prpsd		
		372	186	392	392	392	392
Avg Bill at Usage of	9.096		11,634.49	27,779.23	28,034.48	27,999.93	28,408.34
% Incrs				138.8%	141.0%	-0.1%	1.5%
Per REU Bill			31.28	70.87	71.52	71.43	72.47
% Incrs				126.6%	128.7%	-0.1%	1.5%

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

printed 6/25/2022

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

Exhibit K

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line			**Test Year**	**After Applied for Increase**			
No.	**Item**	**Rate**	**12/31/2021**	**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
1	**WATER**						
2	Operating Revenue		$ 42,190,980	$ 49,334,881	$ 51,679,032	$ 54,263,192	$ 56,956,075
3							
4	Operating Revenue Deductions						
5	Operating Expenses		22,550,619	23,029,981	23,600,488	24,188,203	24,793,650
6	Interest on Customer Deposits		19,080	19,080	19,080	19,080	19,080
7	Depreciation & Amort		7,917,353	8,480,202	9,517,070	11,163,917	11,951,220
8	Taxes Other than Income Taxes		1,484,382	1,557,428	1,569,812	1,590,612	1,613,426
9	Interest Expense		3,159,285	3,679,751	3,836,617	4,108,353	4,322,927
10	Total Operating Revenue Deductions		35,130,719	36,766,442	38,543,067	41,070,164	42,700,303
11							
12	Taxable Income: Line 2 - Line 10		7,060,261	12,568,439	13,135,965	13,193,028	14,255,772
13							
14	State Income Tax @	2.50%	176,507	314,211	328,399	329,826	320,755
15							
16	Federal Taxable Income		6,883,754	12,254,228	12,807,566	12,863,202	13,935,017
17							
18	Net Federal Taxable Income		6,883,754	12,254,228	12,807,566	12,863,202	13,935,017
19	Federal Income Tax @	21.00%	1,445,588	2,573,388	2,689,589	2,701,272	2,926,354
20							
21	Total Income Taxes		1,622,095	2,887,599	3,017,988	3,031,098	3,247,108
22							
23	Effective Federal Tax Rate		21.000%	21.000%	21.000%	21.000%	21.000%

Aqua North Carolina, Inc. **Exhibit K**
Docket W-218 Sub 573
ANC_WATER and Sewer
Calculation of Income Taxes
Test Year Ending December 31, 2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line			**Test Year**	**After Applied for Increase**			
No.	**Item**	**Rate**	**12/31/2021**	**Base Year**	**Rate Year 1**	**Rate Year 2**	**Rate Year 3**
1	**SEWER**						
2							
3	Operating Revenue		$ 18,378,887	$ 21,248,053	$ 22,243,104	$ 23,359,021	$ 24,526,865
4	Operating Revenue Deductions						
5	Operating Expenses		9,949,238	10,165,344	10,459,327	10,762,206	11,074,253
6	Interest on Customer Deposits		419	419	419	419	419
7	Depreciation & Amort		2,857,678	3,176,269	3,648,676	4,146,264	4,508,315
8	Taxes Other than Income Taxes		306,946	311,588	319,497	328,315	337,015
9	Interest Expense		1,359,808	1,754,660	1,806,706	1,975,653	2,116,914
10	Total Operating Revenue Deductions		14,474,088	15,408,280	16,234,626	17,212,857	18,036,916
11							
12	Taxable Income: Line 3 - Line 10		3,904,799	5,839,773	6,008,478	6,146,164	6,489,949
13							
14	State Income Tax @	2.50%	97,620	145,994	150,212	153,654	146,024
15							
16	Federal Taxable Income		3,807,179	5,693,778	5,858,266	5,992,509	6,343,925
17							
18	Net Federal Taxable Income		3,807,179	5,693,778	5,858,266	5,992,509	6,343,925
19	Federal Income Tax @	21.00%	799,508	1,195,693	1,230,236	1,258,427	1,332,224
20							
21	Total Income Taxes		897,128	1,341,688	1,380,448	1,412,081	1,478,248
22							
23	Effective Federal Tax Rate		21.000%	21.000%	21.000%	21.000%	21.000%

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

EXHIBIT L
Cash Working Capital to Rate Base

Line No.	(a) Description	(b) Account	(c) 12/31/2021	(d) 12/31/2022	Rate Year 1	Rate Year 2	Rate Year 3	Reference
		(1)	(2)	(3)	(4)	(5)	(6)	(7)
	WATER							
1	Total O&M Expenses		22,550,619	23,029,981	23,600,488	24,188,203	24,793,650	Dw
2	Purchased Water / Sewer Treatment	610	(2,562,350)	(2,679,188)	(2,679,188)	(2,679,188)	(2,679,188)	Dw
3	Net		19,988,269	20,350,793	20,921,300	21,509,015	22,114,462	
4	Proforma Test Year Cust Dep Interest	427400	-	-	-	-	-	Dw
5	Expense Basis		19,988,269	20,350,793	20,921,300	21,509,015	22,114,462	
6								
7	One-Eighth of Expense Basis		2,498,534	2,543,849	2,615,163	2,688,627	2,764,308	
8								
9	Prepayments							
10	Unamortized Tank Painting		2,303,330	1,992,735	1,682,140	1,371,544	1,060,949	Ex. L-1
11	Unamortized Rate Case Expense		535,224	243,284	580,791	290,396	-	Ex. L-1
12	Unamortized Depreciation Study Expense		14,450	7,071	-	-	-	Ex. L-1
13	Unamortized Repair Tax Credit Cost		58,735	53,973	49,211	44,448	39,686	Ex. L-1
14	Tax Accruals		(305,397)	(307,011)	(307,612)	(308,462)	(309,079)	
15	Working Capital Allowance		5,104,877	4,533,901	4,619,693	4,086,553	3,555,864	
16								
17	**Calculation of Tax Accruals**							
18	Property Tax Expense	408110	586,039	605,419	625,440	646,123	667,490	
19	Divided by 2		293,020	293,020	293,020	293,020	293,020	
20								
21	Regulatory assessment fee	408101	54,245	63,838	66,838	71,318	74,381	
22	Federal Unemployment tax	408122	6,963	6,995	7,205	7,421	7,644	
23	State Unemployment tax	408123	13,055	13,116	13,510	13,915	14,333	
24	Gross Receipts Tax	408206	-	-	-	-	-	
25	Subtotal		74,263	83,949	87,553	92,655	96,357	
26	Divided by 6		12,377	13,992	14,592	15,442	16,060	
27								
28	Total Tax Accruals - Line 19 + Line 25		305,397	307,011	307,612	308,462	309,079	

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

EXHIBIT L
Cash Working Capital to Rate Base

Line No.	(a) Description	(b) Account	(c) 12/31/2021	(d) 12/31/2022	Rate Year 1	Rate Year 2	Rate Year 3	Reference
			SEWER					
1	Total O&M Expenses		9,949,238	10,165,344	10,459,327	10,762,206	11,074,253	Ds
2	Purchased Water / Sewer Treatment	710	(870,126)	(896,578)	(923,834)	(951,919)	(980,857)	Ds
3	Net		9,079,112	9,268,766	9,535,493	9,810,287	10,093,396	
4	Proforma Test Year Cust Dep Interest	427400	-	-	-	-	-	Ds
5	Expense Basis		9,079,112	9,268,766	9,535,493	9,810,287	10,093,396	
6								
7	One-Eighth of Expense Basis		1,134,889	1,158,596	1,191,937	1,226,286	1,261,675	
8								
9	Prepayments							
10	Unamortized Tank Painting		-	-	-	-	-	
11	Unamortized Rate Case Expense		139,072	63,215	163,064	81,532	-	Exhibit B6
12	Unamortized Depreciation Study Expense		3,612	1,768	-	-	-	Exhibit B6
13	Unamortized Repair Tax Credit Cost		18,730	17,212	15,693	14,174	12,656	
14	Tax Accruals		(12,744)	(13,635)	(14,147)	(14,787)	(15,384)	
15	Working Capital Allowance		1,283,559	1,227,155	1,356,547	1,307,205	1,258,946	
16								
17	**Calculation of Tax Accruals**							
18	Property Tax Expense	408110	15,405	15,914	16,440	16,984	17,546	
19	Divided by 2		7,702	7,957	8,220	8,492	8,773	
20								
21	Regulatory assessment fee	408101	23,916	27,708	29,012	31,026	32,718	Es
22	Federal Unemployment tax	408122	2,131	2,139	2,204	2,270	2,338	Es
23	State Unemployment tax	408123	4,201	4,218	4,344	4,475	4,609	Es
24	Gross Receipts Tax	408206	-	-	-	-	-	
25	Subtotal		30,249	34,066	35,560	37,770	39,664	
26	Divided by 6		5,041	5,678	5,927	6,295	6,611	
27								
28	Total Tax Accruals - Line 19 + Line 26		12,744	13,635	14,147	14,787	15,384	

Aqua North Carolina, Inc.
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
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	Aqua NC 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	Aqua NC Water	$ 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	Aqua NC Water	$ 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

Aqua North Carolina, Inc. | Exhibit Mw
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
Return on Common Equity and Original Cost Rate Base

WATER

Line No.	(a) Item	(b) Capitalization Ratio	(c) Original Cost Rate Base	(d) Embedded Cost	(e) Overall Cost Rate	(f) Net Operating Income	(g) Source Exhibit
	December 31, 2021 As Adjusted						
	Present Rates						
1	Debt	50.00%	$ 81,846,775	3.86%	1.93%	$ 3,159,285	A
2	Equity	50.00%	81,846,775	2.81%	1.40%	2,296,326	A
3	**Total**	**100.00%**	**163,693,549**		**3.33%**	**5,455,611**	A, Dw
	Applied for Rates						
4	Debt	50.00%	81,846,775	3.86%	1.93%	3,159,285	A
5	Equity	50.00%	81,846,775	10.40%	5.20%	8,512,065	A
6	**Total**	**100.00%**	**163,693,549**		**7.13%**	**11,671,350**	A
	December 31, 2022						
	Present Rates						
7	Debt	50.00%	$ 91,764,372	4.01%	2.01%	$ 3,679,751	A
8	Equity	50.00%	91,764,372	6.56%	3.28%	6,018,534	A
9	**Total**	**100.00%**	**183,528,745**		**5.28%**	**9,698,285**	A, Dw
	Applied for Rates						
10	Debt	50.00%	91,764,372	4.01%	2.01%	3,679,751	A
11	Equity	50.00%	91,764,372	10.40%	5.20%	9,543,495	A
12	**Total**	**100.00%**	**183,528,745**		**7.21%**	**13,223,246**	A
	December 31, 2023						
	Present Rates						
13	Debt	50.00%	$ 95,676,232	4.01%	2.01%	$ 3,836,617	A
14	Equity	50.00%	95,676,232	-2.54%	-1.27%	(2,426,572)	A
15	**Total**	**100.00%**	**191,352,465**		**0.74%**	**1,410,044**	A, Dw
	Applied for Rates						
16	Debt	50.00%	95,676,232	4.01%	2.01%	3,836,617	A
17	Equity	50.00%	95,676,232	10.40%	5.20%	9,950,328	A
18	**Total**	**100.00%**	**191,352,465**		**7.21%**	**13,786,945**	A
	December 31, 2024						
	Present Rates						
19	Debt	50.00%	$ 102,452,699	4.01%	2.01%	$ 4,108,353	A
20	Equity	50.00%	102,452,699	3.76%	1.88%	3,849,847	A
21	**Total**	**100.00%**	**204,905,397**		**3.88%**	**7,958,200**	A, Dw
	Applied for Rates						
22	Debt	50.00%	102,452,699	4.01%	2.01%	4,108,353	A
23	Equity	50.00%	102,452,699	10.40%	5.20%	10,655,081	A
24	**Total**	**100.00%**	**204,905,397**		**7.21%**	**14,763,434**	A
	December 31, 2025						
	Present Rates						
25	Debt	50.00%	$ 107,803,671	4.01%	2.01%	$ 4,322,927	A
26	Equity	50.00%	107,803,671	4.26%	2.13%	4,592,894	A
27	**Total**	**100.00%**	**215,607,342**		**4.14%**	**8,915,821**	A, Dw
	Applied for Rates						
28	Debt	50.00%	107,803,671	4.01%	2.01%	4,322,927	A
29	Equity	50.00%	107,803,671	10.40%	5.20%	11,211,582	A
30	**Total**	**100.00%**	**215,607,342**		**7.21%**	**15,534,509**	A

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

Exhibit Ms

SEWER

Line No.	(a) Item	(b) Capitalization Ratio	(c) Original Cost Rate Base	(d) Embedded Cost	(e) Overall Cost Rate	(f) Net Operating Income	(g) Source Exhibit
	December 31, 2021 As Adjusted						
	Present Rates						
1	Debt	50.00%	$ 35,228,182	3.86%	1.93%	$ 1,359,808	A
2	Equity	50.00%	35,228,182	4.69%	2.35%	1,652,682	A
3	**Total**	**100.00%**	**70,456,363**		**4.28%**	**3,012,490**	A, Ds
	Applied for Rates						
4	Debt	50.00%	35,228,182	3.86%	1.93%	1,359,808	A
5	Equity	50.00%	35,228,182	10.40%	5.20%	3,663,731	A
6	**Total**	**100.00%**	**70,456,363**		**7.13%**	**5,023,539**	A
	December 31, 2022						
	Present Rates						
7	Debt	50.00%	$ 43,757,107	4.01%	2.01%	$ 1,754,660	A
8	Equity	50.00%	43,757,107	6.28%	3.14%	2,748,663	A
9	**Total**	**100.00%**	**87,514,215**		**5.15%**	**4,503,323**	A, Ds
	Applied for Rates						
10	Debt	50.00%	43,757,107	4.01%	2.01%	1,754,660	A
11	Equity	50.00%	43,757,107	10.40%	5.20%	4,550,739	A
12	**Total**	**100.00%**	**87,514,215**		**7.21%**	**6,305,399**	A
	December 31, 2023						
	Present Rates						
13	Debt	50.00%	$ 45,055,010	4.01%	2.01%	$ 1,806,706	A
14	Equity	50.00%	45,055,010	-0.77%	-0.38%	(344,999)	A
15	**Total**	**100.00%**	**90,110,021**		**1.62%**	**1,461,707**	A, Ds
	Applied for Rates						
16	Debt	50.00%	45,055,010	4.01%	2.01%	1,806,706	A
17	Equity	50.00%	45,055,010	10.40%	5.20%	4,685,721	A
18	**Total**	**100.00%**	**90,110,021**		**7.21%**	**6,492,427**	A
	December 31, 2024						
	Present Rates						
19	Debt	50.00%	$ 49,268,146	4.01%	2.01%	$ 1,975,653	A
20	Equity	50.00%	49,268,146	5.03%	2.51%	2,476,463	A
21	**Total**	**100.00%**	**98,536,292**		**4.52%**	**4,452,116**	A, Ds
	Applied for Rates						
22	Debt	50.00%	49,268,146	4.01%	2.01%	1,975,653	A
23	Equity	50.00%	49,268,146	10.40%	5.20%	5,123,887	A
24	**Total**	**100.00%**	**98,536,292**		**7.21%**	**7,099,540**	A
	December 31, 2025						
	Present Rates						
25	Debt	50.00%	$ 52,790,880	4.01%	2.01%	$ 2,116,914	A
26	Equity	50.00%	52,790,880	4.94%	2.47%	2,607,927	A
27	**Total**	**100.00%**	**105,581,760**		**4.48%**	**4,724,841**	A, Ds
	Applied for Rates						
28	Debt	50.00%	52,790,880	4.01%	2.01%	2,116,914	A
29	Equity	50.00%	52,790,880	10.40%	5.20%	5,490,252	A
30	**Total**	**100.00%**	**105,581,760**		**7.21%**	**7,607,166**	A

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

Line No.	(a) Water Account	(b) Water Description	(c) Depr rate	
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%	
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	OTHER TANGIBLE PLANT	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%	

Aqua North Carolina, Inc. **Exhibit Ns**
Docket W-218 Sub 573

AQUA North Carolina Water and Sewer

Schedule of Depreciation and CIAC Amortization Rates*

Test Year Ending December 31, 2021

Line No.	(a) Sewer Account	(b) Sewer Description	(c) Depreciation Rate
1	**UTILITY PLANT IN SERVICE**		
2	351.00	ORGANIZATION	0.000%
3	352.00	FRANCHISES AND CONSENTS	0.000%
4	353.00	LAND AND LAND RIGHTS	0.000%
5	354.00	STRUCTURES AND IMPROVEMENTS	2.080%
6	355.00	POWER GENERATION EQUIPMENT	3.050%
7	360.00	FORCE MAINS	1.530%
8	361.00	GRAVITY MAINS	1.850%
9	362.00	SPECIAL COLLECTING STRUCTURES	1.720%
10	363.00	SERVICES	2.450%
11	364.00	METERS	1.230%
12	365.00	METER INSTALLATIONS	0.610%
13	367.00	REUSE METERS AND METER INSTALLATIONS	1.400%
14	370.00	RECEIVING WELLS	1.420%
15	371.00	PUMPING EQUIPMENT	7.410%
16	380.00	TREATMENT AND DISPOSAL EQUIPMENT	2.770%
17	381.00	PLANT SEWERS	1.950%
18	382.00	OUTFALL SEWER LINES	2.460%
19	389.00	OTHER PLANT AND MISCELLANEOUS EQUIPMENT	4.230%
20	389.40	WASTEWATER CAPACITY	2.000%
21	390.00	OFFICE FURNITURE AND EQUIPMENT	5.000%
22	391.00	TRANSPORTATION EQUIPMENT	13.220%
23	392.00	STORES EQUIPMENT	4.000%
24	393.00	TOOLS, SHOP AND GARAGE EQUIPMENT	5.000%
25	394.00	LABORATORY EQUIPMENT	5.000%
26	395.00	POWER OPERATED EQUIPMENT	5.760%
27	396.00	COMMUNICATION EQUIPMENT	6.670%
28	397.00	MISCELLANEOUS EQUIPMENT	5.000%
29	398.00	OTHER TANGIBLE PLANT	5.000%
30	**CONTRIBUTIONS IN AID OF CONSTRUCTION**		
31	353.00	LAND AND LAND RIGHTS	0.000%
32	354.00	STRUCTURES AND IMPROVEMENTS	2.070%
33	355.00	POWER GENERATION EQUIPMENT	3.260%
34	360.00	FORCE MAINS	1.530%
35	361.00	GRAVITY MAINS	1.830%
36	362.00	SPECIAL COLLECTING STRUCTURES	2.450%
37	363.00	SERVICES	2.340%
38	364.00	METERS	0.130%
39	365.00	METER INSTALLATIONS	0.810%
40	367.00	REUSE METERS AND METER INSTALLATIONS	2.330%
41	370.00	RECEIVING WELLS	1.570%
42	371.00	PUMPING EQUIPMENT	6.330%
43	380.00	TREATMENT AND DISPOSAL EQUIPMENT	2.770%
44	381.00	PLANT SEWERS	2.640%
45	382.00	OUTFALL SEWER LINES	2.660%
46	395.00	POWER OPERATED EQUIPMENT	1.360%
47	397.00	MISCELLANEOUS EQUIPMENT	3.660%
48	398.00	OTHER TANGIBLE PLANT	4.450%

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.
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
Chart of Accounts used on Income Statement

Exhibit Pw

W A T E R

Revenue
- Miscellaneous Revenues
  - 414000-Net Gain(Loss) Utility Prop
  - 414030-Gain (Loss) on Sale of Utility
  - 419010-Interest Inc-Other
  - 419015-Interest Inc-Banks
  - 420000-Allow Funds Used During Const
  - 420001-Allow Funds Used During Const
  - 420002-Allow Funds Used During Const
  - 421010-Nonutil Inc-Sale Of Prop
  - 463000-Abatement
  - 467000-Interdepartmental Sales
  - 471000-Misc Srv Rev
  - 471010-Misc Srv Rev-RECONNECTION FEE
  - 471050-Misc Srv Rev-LATE PAYMENT FEES
  - 471060-Misc Srv Rev-BAD CHECK FEE
  - 471070-Misc Srv Rev-NEW ACCT FEE
  - 471080-Misc Srv Rev-MISC
  - 471100-Misc Srv Rev-DSIC IMPRV SURCH
  - 471200-Misc Srv Rev-ST TAX ADJ SURCH
- Non-Utility Revenue
  - 415000-Rev-Merch,Job,Contract
  - 415010-Rev-Contract-WW Billing
  - 415030-Rev-Contract-Base
  - 415040-Rev-Contract-Cost Plus
  - 421030-Nonutil Inc-Antennae
  - 421900-Nonutil Inc-Other
  - 475000-Revenues From Other Systems
- Service Revenues
  - 416000-Exp-Merch,Job,Contract
  - 460100-Unmetered Rev-RESIDENTIAL
  - 460200-Unmetered Rev-COMMERCIAL
  - 460600-Unmetered Rev-OTHER
  - 460700-Unmetered Rev-AVAILABILTY LOT
  - 461100-Metered Sales-Residential
  - 461200-Metered Sales-Commercial
  - 471300-WT-Revenue Reserve
  - 474000-Other Water Rev
  - 474020-Other Water Rev-Spec Contract
  - 474040-Other Water Rev-Accrued Util
- Uncollectibles
  - 670700-WT-Bad Debt Expense-Cust Accts
  - 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

Contractual Services (cont.)
- 631500-WT-Cont Serv-Eng-T&D OPER
- 631700-WT-Cont Serv-Eng-Cust Accts
- 631800-WT-Cont Serv-Eng-A & G
- 635300-WT-Cont Serv-Testg-WTTRT OPER
- 635400-WT-Cont Serv-Testg-WTTRT MAINT
- 636100-WT-Cont Serv-Oth-Source OPER
- 636200-WT-Cont Serv-Oth-Source MAINT
- 636300-WT-Cont Serv-Oth-WTRTRT OPER
- 636400-WT-Cont Serv-Oth-WTRTRT MAINT
- 636500-WT-Cont Serv-Oth-T&D OPER-Gen
- 636501-WT-Cont Serv-Oth-T&D OPER-Main
- 636503-WT-Cont Serv-Oth-T&D OPER-Metr
- 636600-WT-Cont Serv-Oth-T&D MAINT-Gen
- 636603-WT-Cont Serv-Oth-T&D MAINT-Mtr
- 636604-WT-Cont Serv-Oth-T&D MAINT-Hyd
- 636610-WT-Cont Serv-Oth-Build&Grounds
- 636620-WT-Cont Serv-Oth-MAINT&Constr
- 636630-WT-Cont Serv-Oth-Security
- 636640-WT-Cont Serv-Oth-Temp Help

Materials & Supplies
- 620100-WT-Mat&Sup-Source OPER
- 620200-WT-Mat&Sup-Source MAINT
- 620300-WT-Mat&Sup-WTRTRT OPER
- 620400-WT-Mat&Sup-WTRTRT MAINT
- 620500-WT-Mat&Sup-T&D OPER-Gen
- 620501-WT-Mat&Sup-T&D OPER-Mains
- 620502-WT-Mat&Sup-T&D OPER-Services
- 620503-WT-Mat&Sup-T&D OPER-Meters
- 620505-WT-Mat&Sup-T&D OP-BLACKTOP MAT
- 620506-WT-Mat&Sup-T&D OP-FRIEGHT
- 620507-WT-Mat&Sup-T&D OP-MAINT OF OTH
- 620510-WT-Mat&Sup-T&D OP-SALT SUPPLY
- 620511-WT-Mat&Sup-T&D OP-BUILDING SUP
- 620512-WT-Mat&Sup-T&D OP-MAINT SUPPLY
- 620513-WT-Mat&Sup-T&D OP-SAFETY SUPPL
- 620514-WT-Mat&Sup-T&D OP-TOOL PURCH
- 620600-WT-Mat&Sup-T&D MAINT-Gen
- 620601-WT-Mat&Sup-T&D MAINT-Mains
- 620602-WT-Mat&Sup-T&D MAINT-Services
- 620603-WT-Mat&Sup-T&D MAINT-Meters
- 620606-WT-Mat&Sup-T&DMNT-FRIEGHT
- 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

Aqua North Carolina, Inc.
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
Chart of Accounts used on Income Statement

Exhibit Pw

WATER

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
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

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
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

Exhibit Pw

WATER

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
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

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
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

Aqua North Carolina, Inc.
Docket W-218 Sub 573
AQUA North Carolina Water and Sewer
Chart of Accounts used on Income Statement

Exhibit Pw

W A T E R

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
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

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
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