



**NORTH CAROLINA
PUBLIC STAFF
UTILITIES COMMISSION**

March 2, 2022

Ms. A. Shonta Dunston, Chief Clerk
North Carolina Utilities Commission
Mail Service Center 4325
Raleigh, North Carolina 27699-4300

Re: Docket No. W-1333, Sub 0 and W-1130, Sub 11 - Application of
Currituck Water and Sewer, LLC for Authority to Transfer the Sandler
Utilities at Mill Run, LLC Wastewater System and Public Utility
Franchise in Currituck County, North Carolina and for Approval of
Rates

Dear Ms. Dunston:

In connection with the above-captioned docket, I transmit herewith for filing
on behalf of the Public Staff the Direct Testimony and Exhibit of Iris Morgan.

By copy of this letter, we are forwarding copies to all parties of record.

Sincerely,

/s/ Gina C. Holt
Staff Attorney
gina.holt@psncuc.nc.gov

GCH
Attachments

Executive Director (919) 733-2435	Communications (919) 733-2810	Economic Research (919) 733-2902	Legal (919) 733-6110	Transportation (919) 733-7766
Accounting (919) 733-4279	Consumer Services (919) 733-9277	Electric (919) 733-2267	Natural Gas (919) 733-4326	Water (919) 733-5610

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Mar 02 2022

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. W-1333, SUB 0

DOCKET NO. W-1130, SUB 11

In the Matter of

Application by Currituck Water and)
Sewer, LLC, 4700 Homewood Court,)
Suite 108, Raleigh, North Carolina)
27609, and Sandler Utilities at Mill Run,)
LLC, 448 Viking Drive, Suite 220,)
Virginia Beach, Virginia 23452, for)
Authority to Transfer the Sandler)
Utilities at Mill Run Wastewater System)
and Public Utility Franchise in Currituck)
County, North Carolina, and for)
Approval of Rates.)

TESTIMONY OF
IRIS MORGAN
PUBLIC STAFF- NORTH
CAROLINA UTILITIES
COMMISSION

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

**CURRITUCK WATER AND SEWER, LLC
DOCKET NO. W-1333, SUB 0**

**SANDLER UTILITIES AT MILL RUN, LLC
DOCKET NO. W-1130, SUB 11**

**TESTIMONY OF IRIS MORGAN
ON BEHALF OF THE PUBLIC STAFF -
NORTH CAROLINA UTILITIES COMMISSION**

MARCH 2, 2022

1 **Q. PLEASE STATE YOUR NAME, BUSINESS ADDRESS, AND**
2 **PRESENT POSITION.**

3 A. My name is Iris Morgan and my business address is 430 North
4 Salisbury Street, Raleigh, North Carolina. I am a Financial Analyst in
5 the Water Section of the Public Staff – Accounting Division
6 (Accounting Division) and represent the using and consuming public
7 in this proceeding.

8 **Q. HOW LONG HAVE YOU BEEN EMPLOYED BY THE PUBLIC**
9 **STAFF?**

10 A. I have been employed by the Public Staff – North Carolina Utilities
11 Commission (Public Staff) since September 2, 2002. I joined the
12 Accounting Division on December 1, 2008.

13 **Q. BRIEFLY STATE YOUR QUALIFICATIONS AND DUTIES.**

14 A. My qualifications and duties are included in Appendix A.

1 **Q. WHAT ARE YOUR DUTIES IN YOUR PRESENT POSITION?**

2 A. I am responsible for analyzing testimony, exhibits, and other data
3 parties present before the North Carolina Utilities Commission
4 (Commission). I am also responsible for performing examinations of
5 the books and records of utilities involved in proceedings before the
6 Commission and summarizing the results in testimony and exhibits
7 for the Commission.

8 **Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS**
9 **PROCEEDING?**

10 A. The purpose of my testimony is to (1) present the results of my
11 investigation of the level of investment (rate base) Currituck Water
12 and Sewer, LLC (Currituck) filed in its request to acquire the Eagle
13 Creek Subdivision sewer system and franchise in Currituck County,
14 North Carolina from Sandler Utilities at Mill Run, LLC (Sandler)
15 (sometimes referred to collectively as the Applicants) and its request
16 for Commission approval of its proposed rates (the Joint Application);
17 and (2) recommend an original cost net investment that Currituck
18 could recover from prospective customers if the Commission
19 approved the transfer of the system and franchise.

20 **Q. PLEASE DESCRIBE THE SCOPE OF YOUR INVESTIGATION.**

21 A. On May 19, 2021, the Applicants filed the Joint Application, which
22 seeks authority from the Commission to transfer Eagle Creek

1 Subdivision sewer system and franchise in Currituck County, North
2 Carolina, to Currituck and approve rates for sewer operations. My
3 investigation included a review of the data Applicants filed, prior case
4 proceedings, and the Applicants' responses to Public Staff data
5 requests.

6 **Q. WHAT EXHIBITS HAVE YOU PREPARED?**

7 A. I have prepared one exhibit that includes several schedules with my
8 rate base adjustment calculations. Schedule 1 of my exhibit presents
9 the original cost rate base. Schedules 1-1(a) and 1-1(b) present the
10 Public Staff's calculations of utility plant in service, accumulated
11 depreciation, and contributions in aid of construction (CIAC).

12 **Q. WHAT IS THE PUBLIC STAFF'S RECOMMENDED ORIGINAL**
13 **COST NET INVESTMENT?**

14 A. As shown on Schedule 1, the Public Staff has calculated a net plant
15 in service amount of \$398,499 as of December 31, 2021, including
16 updates through January 31, 2022, for this proceeding. The
17 Company presented an amount of \$2,752,573 for plant in service in
18 the Joint Application. Based on my investigation, I calculated a
19 different amount for plant in service.

20 First, I started with the plant in service amount of \$2,206,202, from
21 the Company's last general rate case proceeding in Docket No. W-

1 1130, Sub 8. I added \$484,389 of additional plant items to this
2 amount, in alignment with Public Staff Utilities Engineer D. Michael
3 Franklin's recommendation. These adjustments result in a total plant
4 in service amount of \$2,690,591, as shown on Schedule 1 of **Morgan**
5 **Exhibit I.**

6 Next, I calculated accumulated depreciation and depreciation
7 expense to reflect depreciation related to the adjusted plant in
8 service shown on Schedules 1-1(a) and 1-1(b). I depreciated the
9 property using the service lives Public Staff witness Franklin
10 recommended. Finally, I calculated accumulated depreciation based
11 on the length of time each plant item has been in service, using the
12 half-year convention in the first year of an item's depreciable life,
13 excluding additions made during the test year. These calculations
14 resulted in a total amount of \$354,493 for accumulated depreciation
15 and \$58,885 for depreciation expense, as shown on Schedule 1 and
16 Schedule 1-1(b) of **Morgan Exhibit I.**

17 **Q. PLEASE EXPLAIN HOW YOU DETERMINED THE PURCHASE**
18 **PRICE.**

19 A. The asset purchase agreement between Currituck and Sandler (the
20 APA) provides that the purchase price for the Eagle Creek
21 wastewater utility system is \$250,000. In addition, the purchase price
22 shall be increased by the amount of any costs incurred and paid by

1 Sandler(Seller) for renewal and replacements, capitalized repairs,
2 and/or upgrades to the Wastwater System as approved by the
3 Commision and Currituck (Buyer). The APA also provides for an
4 additional purchase price of \$88,900, equivalent to \$100 for each of
5 the 889 new connections made to the Eagle Creek wastewater utility
6 system from the adjacent Fost and Flora subdivisions that other
7 developers plan to build (Fost and Flora Additions). At this time,
8 these new connections have not been made and the Public Staff
9 would oppose the Fost and Flora Additions as the underlying
10 connections do not directly benefit Eagle Creek wastewater utility
11 system customers. For the reasons set forth in Public Staff witness
12 Franklin's testimony and at this time, the Public Staff is of the opinion
13 that a purchase price of no greater than the original cost net
14 investment is reasonable for ratemaking purposes, which is
15 \$398,499. Excluding the Fost and Flora additions, which the Public
16 Staff opposes, Currituck would only be entitled to recover the original
17 cost net investment at closing, as closing is defined in the APA.

18 Furthermore, the original cost net investment of \$398,499 is subject
19 to change based on the inclusion of reasonable and prudent plant
20 additions between December 31, 2021 and closing, and net of plant
21 retirements and additional accumulated depreciation and
22 amortization through the date of closing.

- 1 Q. DOES THIS CONCLUDE YOUR TESTIMONY?
- 2 A. Yes, it does.

QUALIFICATIONS AND EXPERIENCE

IRIS MORGAN

I graduated from North Carolina Wesleyan College with a Bachelor of Science Degree in Accounting and Business Administration in 2007. In addition, I graduated from the Keller Graduate School of Management with a Master of Accounting and Financial Management (2011), a Master of Business Administration (2013), and a Master of Public Administration (2014).

Prior to joining the Public Staff, I was employed by WorldCom, Inc., as a CORE Analyst. My duties included providing customer service support and addressing customer billing and reporting requirements.

I joined the Public Staff in September 2002 as an Administrative Assistant. In 2006, I was promoted to the position of Consumer Services Complaint Analyst, where I resolved numerous consumer complaints and performed utility reporting analysis. After completion of my accounting degree, I was promoted to the position of Public Staff Accountant in December 2008.

I have performed audits and filed testimony and exhibits in several water rate cases, and assisted in investigations addressing a wide range of topics and issues related to the water, electric, and gas industries.

INDEX TO MORGAN EXHIBIT I

<u>Line No.</u>	<u>Title</u>	<u>Schedule Number</u>
1	ORIGINAL COST RATE BASE	1
2	CALCULATION OF PLANT IN SERVICE, ACCUMULATED	
3	DEPRECIATION AND DEPRECIATION EXPENSE	1-1(a) 1-1(b)

Currituck Water and Sewer, LLC
Docket No. W-1333, Sub 0
ORIGINAL COST RATE BASE
For Test Year Ended December 31, 2021

Morgan Exhibit I
Schedule 1

Line No.	Item	Amount Approved Per W-1130, Sub 8 (a)	Public Staff Adjustments [1] (b)	Amount Per Public Staff (c)	
1.	Plant in service	\$2,206,202	\$484,389	\$2,690,591 [2]	\$2,690,591
2.	Accumulated depreciation	(177,266)	(177,227)	(354,493) [3]	(\$354,493)
3.	Contributions in aid of construction	(1,937,599)	0	(1,937,599) [4]	(1,937,599)
4.	Net plant in service	<u>\$91,337</u>	<u>\$307,162</u>	<u>\$398,499</u>	\$398,499

[1] Column (c) - Column (a).
 [2] Morgan Exhibit I, Schedule 1-1(a), Line 111, Column (a) + Morgan Exhibit I, Schedule 1-1(b), Line 41, Column (a)
 [3] Morgan Exhibit I, Schedule 1-1(a), Line 111, Column (f) + Morgan Exhibit I, Schedule 1-1(b), Line 41, Column (f)
 [4] Morgan Exhibit I, Schedule 1-1, Line 43, Column (a).

Schedule 1-1(a)

2,021

Curtituck Water and Sewer, LLC
Docket No. W-1333, Sub 0
CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION
AND DEPRECIATION EXPENSE
For Test Year Ended December 31, 2021

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service (b)	Life (c)	Years In Service (d)	Annual Depreciation (e)	Accumulated Depreciation (f)
1.	Installation: EC pumps & bar screen	\$13,000 (1)	2004 (1)	10 (1)	17.5 (1)	\$0	\$13,000
2.	Replacement: 2 hp surge pump	10,887 (1)	2002 (1)	5 (1)	16.5 (1)	0	5,301
3.	Replacement: Bunch 0630 vacuum pump	10,667 (1)	2002 (1)	10 (1)	16.5 (1)	0	10,667
4.	Noise reduction at plant	2,674 (1)	2005 (1)	5 (1)	16.5 (1)	0	2,068
5.	Rewind Myers pump	1,176 (1)	2005 (1)	5 (1)	16.5 (1)	0	874
6.	Rebuild 50 hp motor	1,969 (1)	2005 (1)	5 (1)	16.5 (1)	0	1,178
7.	Repair: blower motor, pressure switch fill cap	807 (1)	2006 (1)	5 (1)	16.5 (1)	0	1,969
8.	Replacement: vacuum pump	13,458 (1)	2008 (1)	5 (1)	15.5 (1)	0	897
9.	Repair: collapsed pit (labor)	3,000 (1)	2008 (1)	5 (1)	15.5 (1)	0	13,458
10.	Replacement: surge pump	330 (1)	2008 (1)	5 (1)	15.5 (1)	0	3,000
11.	3" rebuild kit and diaphragm	680 (1)	2009 (1)	5 (1)	15.5 (1)	0	330
12.	77" valve pit floor base & diaphragm	393 (1)	2009 (1)	5 (1)	15.5 (1)	0	680
13.	Replacement: valves, controller and surge compressor	1,870 (1)	2009 (1)	5 (1)	15.5 (1)	0	393
14.	Replacement: controllers	960 (1)	2009 (1)	5 (1)	15.5 (1)	0	1,870
15.	Control relay	5,746 (1)	2008 (1)	5 (1)	15.5 (1)	0	960
16.	Pump tanks repair	793 (1)	2006 (1)	5 (1)	15.5 (1)	0	5,746
17.	Motor removal & repair	10,572 (1)	2007 (1)	5 (1)	14.5 (1)	0	508
18.	Motor repair	720 (1)	2007 (1)	5 (1)	14.5 (1)	0	793
19.	Materials	2,697 (1)	2007 (1)	5 (1)	14.5 (1)	0	10,572
20.	Motor repair	1,007 (1)	2007 (1)	5 (1)	14.5 (1)	0	720
21.	8" Milliken valve	1,613 (1)	2008 (1)	5 (1)	14.5 (1)	0	1,065
22.	Pump	2,390 (1)	2008 (1)	5 (1)	14.5 (1)	0	2,697
23.	Valve replacement	1,323 (1)	2008 (1)	5 (1)	14.5 (1)	0	1,007
24.	Painting at wastewater treatment plant	1,892 (1)	2008 (1)	5 (1)	14.5 (1)	0	1,613
25.	Pump	2,490 (1)	2008 (1)	5 (1)	14.5 (1)	0	2,390
26.	Repair: collapsed pit (Greenview)	438 (1)	2008 (1)	5 (1)	13.5 (1)	0	1,323
27.	Installation: rebuilt pit (Greenview)	940 (1)	2008 (1)	5 (1)	13.5 (1)	0	1,892
28.	Motor	126 (1)	2008 (1)	5 (1)	13.5 (1)	0	438
29.	Install 8 controller rebuild kits	126 (1)	2008 (1)	5 (1)	13.5 (1)	0	940
30.	Replacement: controller valve	600 (1)	2008 (1)	5 (1)	13.5 (1)	0	126
31.	Replacement: controller valve & surge	120 (1)	2008 (1)	5 (1)	13.5 (1)	0	600
32.	Replacement: 7 controllers & 5 valves	120 (1)	2008 (1)	5 (1)	13.5 (1)	0	120
33.	Replacement: controller	4,811 (1)	2009 (1)	5 (1)	12.5 (1)	0	120
34.	Replacement: pit and troubleshoot pit at Eggleston	1,837,569 (6)	2009 (1)	5 (1)	12.5 (1)	0	4,811
35.	Rebuild valves at Irigoin computer	10,622 (6)	2009 (1)	5 (1)	12.5 (1)	0	1,837,569
36.	Replace pit 266 Greenview Road	2,389 (1)	2009 (1)	5 (1)	12.5 (1)	0	10,622
37.	Repair pit 252264 Greenview Road	9,816 (1)	2009 (1)	5 (1)	12.5 (1)	0	2,389
38.	Replace pit 197169 Greenview Road	4,201 (1)	2010 (1)	5 (1)	11.5 (1)	0	9,816
39.	Replace clarifier arm	614 (1)	2010 (1)	5 (1)	11.5 (1)	0	4,201
40.	Replace blower motor	7,688 (1)	2010 (1)	5 (1)	11.5 (1)	0	3,159
41.	Consulting fees on expansion of plant	4,165 (1)	2010 (1)	5 (1)	11.5 (1)	0	614
42.	Replace EQ panel	440 (1)	2010 (1)	5 (1)	11.5 (1)	0	7,688
43.	Replace vacuum canister	708 (1)	2010 (1)	5 (1)	11.5 (1)	0	4,165
44.	Replace skimmer motor	3,664 (1)	2010 (1)	5 (1)	11.5 (1)	0	440
45.	Pond repair	7,600 (1)	2010 (1)	5 (1)	11.5 (1)	0	708
46.	Backwash pump filter	439 (1)	2010 (1)	5 (1)	11.5 (1)	0	3,664
47.	150 signs	2,700 (1)	2011 (1)	5 (1)	10.5 (1)	0	7,600
48.	Electric blower motor	4,789 (1)	2011 (1)	5 (1)	10.5 (1)	0	439
49.	Replace solenoid valve	3,370 (1)	2011 (1)	5 (1)	10.5 (1)	0	2,700
50.	Rainbird rain watch system	1,228 (1)	2011 (1)	5 (1)	10.5 (1)	0	4,789
51.	Bridge EQ panel	1,610 (1)	2011 (1)	5 (1)	10.5 (1)	0	3,370
52.	Hurricane Hemo repairs	2,610 (1)	2011 (1)	5 (1)	10.5 (1)	0	1,228
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54.							2,610
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Line No.	Item	Service Per Public Staff (b)	Year Placed In Service (c)	Life (d)	Years in Service (e)	Annual Depreciation (f)	Accumulated Depreciation (g)
66	Repair PI 220 Greenleaf Road	2,925 [1]	2011	5 [1]	10.5	0	2,925
67	Replace mud well pump	613 [1]	2011	5 [1]	10.5	0	613
68	Replace auto drain valves	2,685 [1]	2011	5 [1]	10.5	0	2,685
69	Replace pumps and valves	4,587 [1]	2011	5 [1]	10.5	0	4,587
70	Replace breaker blower #2	627 [1]	2012	5 [1]	9.5	0	627
71	Repair blower motor	420 [1]	2012	5 [1]	9.5	0	420
72	Replace mud well pump	939 [1]	2012	5 [1]	9.5	0	939
73	Replace mud well pump	939 [1]	2012	5 [1]	9.5	0	939
74	Repair PI 153 Eggleton	1,140 [1]	2012	5 [1]	9.5	0	1,140
75	Repair UV system	283 [1]	2012	5 [1]	9.5	0	283
76	Replacing bearing on blower #1	842 [1]	2012	5 [1]	9.5	0	842
77	Repair blower control	1,630 [1]	2012	5 [1]	9.5	0	1,630
78	Gravel driveway	3,230 [1]	2012	5 [1]	9.5	0	3,230
79	Controller rebuild	1,823 [1]	2012	5 [1]	9.5	0	1,823
80	Pump	1,631 [1]	2013	5 [2]	8.5	0	1,631
81	Replace PI 282 GVR	643 [2]	2013	5 [2]	8.5	0	643
82	Rebuild starter	3,201 [2]	2013	5 [2]	8.5	0	3,201
83	Replace dich pump motor	983 [2]	2013	5 [2]	8.5	0	983
84	Replace abault EQ Pump	1,718 [2]	2013	5 [2]	8.5	0	1,718
85	Repair leak in main vacuum line	2,325 [2]	2013	5 [2]	8.5	0	2,325
86	Replace EC pump at the WWTP	600 [2]	2013	5 [2]	8.5	0	600
87	Replace Controller Valve 259 GVR	1,000 [2]	2013	5 [2]	8.5	0	1,000
88	Undo and reinstall diffusers	1,400 [2]	2013	5 [2]	8.5	0	1,400
89	Replace PI 276 GVR	1,400 [2]	2013	5 [2]	8.5	0	1,400
90	Change out pump impellers	929 [2]	2013	5 [2]	8.5	0	929
91	Replace PI 148 GVR	1,251 [2]	2013	5 [2]	8.5	0	1,251
92	Troubleshoot filter bridge and blower	4,687 [2]	2013	2 [2]	8.5	0	4,687
93	Repair 3" Vac Line 237 GVR	887 [2]	2013	5 [2]	8.5	0	887
94	Repair and reinstall washwater pump	3,897 [2]	2013	5 [2]	8.5	0	3,897
95	Testing equipment	834 [2]	2014	5 [2]	7.5	0	834
96	Replace controllers and valves at multiple locations	930 [2]	2014	5 [2]	7.5	0	930
97	Replace bearings on blower	1,380 [2]	2014	5 [2]	7.5	0	1,380
98	Replace bearings on blower	2,669 [2]	2014	5 [2]	7.5	0	2,669
99	Repair Diaper Motor	1,407 [2]	2014	5 [2]	7.5	0	1,407
100	Replace strainers on vacuum pumps	2,634 [2]	2014	5 [2]	7.5	0	2,634
101	Rebuild valve PI - elementary School	2,148 [2]	2014	5 [2]	7.5	0	2,148
102	Replace controllers and valves at multiple locations	1,170 [2]	2014	5 [2]	7.5	0	1,170
103	Replace tube fillers in vacuum pumps	6,547 [2]	2014	5 [2]	7.5	0	6,547
104	Replace PI 129 Eggleton Circle	1,481 [2]	2014	5 [2]	7.5	0	1,481
105	Replace float in Cleanwell, controllers and valves	882 [2]	2014	5 [2]	7.5	0	882
106	Repair UV racks at plant	753 [2]	2014	5 [2]	7.5	0	753
107	Replace controllers and valves at multiple locations	844 [2]	2014	5 [2]	7.5	0	844
108	System failure - replaced controllers and valves	4,860 [2]	2014	5 [2]	7.5	0	4,860
109	Rebuild vacuum pump material and labor	10,805 [2]	2015	5 [2]	6.5	0	10,805
110							
111	Total PI# in service since the last rate case (Sum of L1 thru L110)	\$2,206,202			50		\$268,693

Public Staff
Morgan Exhibit
Page 4 of 5

[1] Based on prior rate case proceeding, Docket No. W-1130, Sub 7.
 [2] Per Public Staff Engineer Mickemia.
 [3] Based on year placed in service using half year convention.
 [4] Column (b) divided by Column (e), unless fully depreciated.
 [5] Column (d) x Column (e), unless fully depreciated.
 [6] Based on prior rate case proceeding, Docket No. W-1130, Sub 2.
 [7] Based on information provided by the Company.

Currituck Water and Sewer, LLC
Docket No. W-1333, Sub 0
CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION
AND DEPRECIATION EXPENSE
Test Year Ended December 31, 2021

Public Staff
Morgan Exhibit I
Page 5 of 5

Schedule 1-1(b)

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service [1] (b)	Life [2] (c)	Years in Service [3] (d)	Annual Depreciation [4] (e)	Accumulated Depreciation [5] (f)
Additions since W-1130, Sub 8 rate case proceeding:							
1	Isolation valve installation	\$4,200	2016	7	5.5	\$600	(\$3,300)
2	Isolation valve installation	4,800	2016	7	5.5	686	(3,773)
3	UV System repair	6,392	2016	7	5.5	913	(5,022)
4	Gravel roadway to plant	2,381	2016	15	5.5	159	(875)
5	Grading and gravel entrance to plant	1,665	2016	15	5.5	111	(611)
6	Hurricane Matthew - 4 pits replacement	6,000	2016	10	5.5	600	(3,300)
7	EQ pump and cable replacement	2,061	2017	7	4.5	294	(1,323)
8	Back up motor for vac pumps	1,241	2017	7	4.5	177	(797)
9	Ditch pump repair	9,669	2018	7	3.5	1,381	(4,834)
10	Vacuum pump #2	16,532	2019	7	2.5	2,362	(5,905)
11	Pump renew and replace	2,838	2020	7	1.5	377	(566)
12	Replace Pit @ 304 GVR	2,566	2020	10	1.5	257	(386)
13	Controllers, labor, pumps & motor miscellaneous items	11,647	2020	7	1.5	1,664	(2,496)
14	Pump renewal	14,793	2020	7	1.5	2,113	(3,170)
15	Reconditioned HP vacuum pump & 1 Baldor 25HP motor	19,715	2020	7	1.5	2,818	(4,224)
16	Pump tear down and repair	4,253	2020	7	1.5	608	(912)
17	New cornell pump furnish and installation	7,008	2020	7	1.5	1,001	(1,502)
18	HP motor	500	2020	7	1.5	71	(107)
19	Additional taxes due on invoices 4989/4990/4991	548	2020	7	1.5	78	(117)
20	Sewer and plant, pump renew and replace	739	2020	7	1.5	106	(159)
21	Complete pits	8,808	2021	10	1.0	881	(881)
22	Engineering System - ditch motor	4,168	2021	7	1.0	595	(595)
23	E Haddock Enterprises - excavate pit for sewer tank	5,391	2021	10	1.0	539	(539)
24	HP Ebara sewage pump	4,822	2021	7	1.0	689	(689)
25	Check valve furnish and installation	6,929	2021	7	1.0	990	(990)
26	Pole mount lock box for controllers	10,595	2021	10	1.0	1,060	(1,060)
27	Flovac controllers	9,607	2021	7	1.0	1,372	(1,372)
28	263 GVR - replace pit	4,830	2021	10	1.0	483	(483)
29	35 Flovac controllers	13,375	2021	7	1.0	1,911	(1,911)
30	Remote mounting kits	23,952	2021	7	1.0	3,422	(3,422)
31	Controllers, valves & rebuild service	31,704	2021	7	1.0	4,529	(4,529)
32	Wireless monitoring system	32,025	2021	7	1.0	4,575	(4,575)
33	Monitoring kit	1,588	2021	7	1.0	227	(227)
34	Filter kit for vacuum pit	1,601	2021	7	1.0	229	(229)
35	50 tons of rock driveway repair	10,350	2021	7	1.0	1,479	(1,479)
36	Monitoring system	195,298	2022	10	1.0	19,530	(19,530)
37	Total plant in service since the last rate case (Sum of L1 thru L40)	\$484,369				\$58,885	(\$85,890)

12%

[1] Plant additions since rate case proceeding, Docket No. W-1130, Sub 8.
[2] Per Public Staff Engineer Franklin.
[3] Based on year placed in service using half year convention.
[4] Column (a) divided by Column (c), unless fully depreciated.
[5] Column (d) x Column (e), unless fully depreciated.