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February 1, 2023

Ms. A. Shonta Dunston
Chief Clerk
North Carolina Utilities Commission
430 N. Salisbury Street, Room 5063
Raleigh, NC 27603

Via Electronic Submittal

Re: In the Matter of
Application by Aqua North Carolina, Inc. for Authority to Adjust and
Increase Rates and Charges for Water and Sewer Utility Service in All
Service Areas in North Carolina and Approval of a Three-Year Water and
Sewer Investment Plan
Docket No. W-218, Sub 573
Aqua Late-Filed Hearing Exhibit #2 – Johnston County Sewer Capacity

Dear Ms. Dunston:

On behalf of Aqua North Carolina, Inc. ("Aqua"), I herewith provide for filing in the above referenced docket, Aqua's Late-Filed Hearing Exhibit #2 which addresses Johnston County Sewer Capacity.

I hereby certify that we have electronically served a copy of this exhibit on the Public Staff and Commission Legal and have provided files in native format.

If you should have any questions concerning this filing, please let me know.
Thank you and your staff for your assistance.

Sincerely,
/s/ David T. Drooz
David T. Drooz
Attorney for
Aqua North Carolina, Inc.

A Pennsylvania Limited Liability Partnership

California Colorado Delaware District of Columbia Florida Georgia Illinois Minnesota Nevada
New Jersey New York North Carolina Pennsylvania South Carolina Texas Virginia Washington

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Feb 01 2023



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Enclosures

Copy to: Parties and Counsel of Record
Elizabeth Culpepper, NC Public Staff
Jessica Heironimus, NC Public Staff
Lynn Jarvis, Commission - Legal
Megan Jost, NC Public Staff
Monica Webb-Shackleford, Commission – Legal

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AQUA NORTH CAROLINA, INC.
DOCKET NO. W-218, SUB 573
Aqua North Carolina Late-Filed Hearing Exhibit 2
Date: February 1, 2023

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Feb 01 2023

Topic: Johnston County Capacity History

Late-Filed Hearing Exhibit 2: During the hearing, Commissioner Clodfelter requested additional information on the Johnston County sewer capacity history, attached as reference.

Please provide a summary of the capacity history and requests with Johnston County. What is the timeline on the various back-and-forth transactions with Johnston County? How much capacity has been acquired? How much capacity has been sold back or released? How much has been invested? What's already in rate base? What has and has not been recovered? What is Aqua NC requesting be put into rate base for this proceeding?

Answer

1. Please provide a summary of the capacity history and requests with Johnston County. What is the timeline on the various back-and-forth transactions with Johnston County? See
 - i. See LFE 2A
2. How much capacity has been acquired?
 - i. 500,000 Gallons of capacity have been acquired from Johnston County under the 2002 Bulk Wastewater Service Agreement.
 - ii. See also LFE 2A
3. How much capacity has been sold back or released?
 - i. Aqua's current capacity serving the Flower's Plantation development is 850,000 GPD of the contractually obligated 1.25 MGD. 350,000 gallons of this capacity is provided by Aqua's Neuse Colony WWTP, and the 500,000 gallons of capacity purchased from Johnston County provide the remaining available capacity at this time. The 850,000 gallons of combined capacity has been fully reserved and is being utilized to meet the capacity allocations necessary to serve the Flower's Plantation developments.
 - ii. Aqua has been provided specific capacity allocations from the developer amounting to 1.257 MGD through 12/31/2022
 - iii. Aqua has sold/closed on lots requiring 1.121 GPD of capacity through December 31, 2022

- iv. Aqua has been provided flow projections by the developer that is expected to require 1,106,766 GPD by the end of 2023 and 1,177,066 GPD by the end of 2024.
- 4. How much has been invested?
 - i. LFE See 2A for cost of each capacity purchase.
 - ii. See LFE 2B for the Net book value of capacity included in account 389400. This report includes:
 - 1. Utility Plant in Service (UPIS - 101 and 106) and associated Allocated Reserve (Accumulated Depreciation)
 - 2. Contributions in Aid of Construction (CIAC - 271) and associated Allocated Reserve (Accumulated Amortization)
- 5. What's already in rate base?
 - i. The total cost of purchasing 500,000 gallons of capacity from Johnston county was \$3,912,548 which was completed with Aqua's final purchase of the remaining 48,600 gallons in March 2022. (See LFE 2A)
 - ii. The amount included in rate base will be \$3,912,548, less the Allocated reserve (accumulated depreciation) of \$171,528 at December 31, 2022, resulting in a net of \$3,741,022. (See UPIS 101, account 389400 in LFE 2B)
- 6. What has and has not been recovered?
 - i. Aqua has recovered the applicable amortization amount of the \$785,000 transmission prepaid asset (or \$130,833/yr) since December 2018. (See LFE 2A)
 - ii. Aqua has recovered the applicable depreciation and carrying costs of the capacity acquired through June 2019 (\$1,665,245) that was included in the W-218, Sub 526 rate case. (See LFE 2A)
 - iii. Aqua has not started recovering the applicable depreciation and carrying costs of the three separate capacity purchases made after the W-218, Sub 526 rate case (\$2,247,304).
- 7. What is Aqua NC requesting be put into rate base for this proceeding?
 - i. Aqua included the costs for all 500,000 gallons of capacity purchased from Johnston County through March 2022 in Aqua's current W-218, Sub 573 rate case filing as rate base. (See LFE 2A)
 - ii. Aqua included the annual amortization of the \$785,000 transmission prepaid asset (or \$130,833/yr) in its W-218, Sub 573 Test year revenue requirement. For the WSIP period, Aqua included:
 - 1. \$130,833 in 2023's revenue requirement
 - 2. 11/12 of \$130,833 (\$119,930) in 2024's revenue requirement

- a. the \$785,000 amount will have been fully amortized by December 2024; therefore only 11 months of costs was included
3. \$0 in 2025's revenue requirement

Prepared by: Michael Melton, Engineering Manager, Aqua NC
Lindsay Mize, Project Engineer, Aqua NC
Tammy Bernard, Senior Accountant

Johnston County Purchased Sewer Capacity

Late-Filed Hearing Exhibit 2-A
W-218, Sub 573

Month	Year	Recovery Type	GPD	Recovery Requested in Sub W-218 Sub 497	Recovery Requested in Sub W-218 Sub 526	Recovery Requested in Sub W-218 Sub 573
Jun	2018	Prepd Expense		\$ 785,000 [1][2]	\$ 785,000 [2]	\$ 785,000 [2]
Jun	2018	Rate Base	250,000	\$ 1,335,000 [1][3]	\$ 1,335,000 [4]	\$ 1,335,000
Jun	2019		51,400		\$ 330,245	\$ 330,245
Nov	2020		50,000			\$ 550,000
Dec	2021		100,000			\$ 1,100,000
Mar	2022		48,600			\$ 597,304 [6]
			<u>500,000 [5]</u>	<u>\$ 1,335,000</u>	<u>\$ 1,665,245</u>	<u>\$ 3,912,548</u>

[1]

Per par 44 of the W218, Sub 497 Order Approving Partial Settlement Agreement and Stipulation, Granting Partial rate Increase, and Requiring Customer Notice issued December 18, 2018, "In June 2018, Aqua NC reserved 250,000 gpd of wastewater treatment capacity from Johnston County, North Carolina (the County), by payment of \$1,335,000, or \$5.34 per gpd of capacity, for the purpose of allowing development of lots in Flowers Plantation. Aqua NC paid the County \$785,000 as payment of a transmission/distribution fee. Although the Company was prudent in its decision to reserve from the County 250,000 gpd of wastewater treatment capacity in June 2018, the capacity reserved could not have been available to Aqua NC as of the end of the test year because the interconnection between the County's system and Aqua NC's has not yet been completed. Likewise, the interconnection will not be completed and placed in service within a reasonable time following the end of the test year. Therefore, it is reasonable and appropriate that the \$1,335,000 of reserved capacity be removed from Plant in Service, and, thus, excluded from rate base, and that the \$785,000 paid as a transmission and distribution expense be recognized as an operating revenue deduction to be amortized over six years with no unamortized balance in rate base."

[2] The Jun 2018 \$785,000 transmission fee paid to Johnston County was recognized as an operating revenue deduction to be amortized over six years (\$130,833/year) with no unamortized balance in rate base. The annual amortization of this fee is included in Aqua's revenue requirement through November 2024.

[3] The Jun 2018 \$1,335,000 capacity payment to Johnston County was excluded from rate recovery per Commission direction in the W-218, Sub 497 Order.

[4] Construction for the interconnection between Aqua's and the Countys sewer system was started in 2018 and completed with final engineering certification provided in 2019. The designed, permitted, and installed components to convey sewage flow to Johnston County for transmission and treatment capacity was placed into service in 2019; therefore, this and subsequent payments for capacity were included in Aqua's rate base and rates starting with the W-219, Sub 526 rate case.

[5] The May 14, 2002 Bulk Wastewater Service Agreement (Agreement) between Johnston County, River Dell and Heater Utilities (now Aqua) obligates Heater/Aqua to provide 1.25MGD of waste water treatment to serve the Flower's Plantation development (750,000 gallons per day via Neuse River WWTP + 500,000 gallons per day purchased capacity from Johnston County). The Agreement provided Aqua 20 years (May 14, 2022) to purchase the 500,000 gallons of wastewater capacity made available from Johnston County under the agreement.

[6] In March of 2022, Aqua purchased the last remaining 48,600 GPD of capacity made available by Johnston County under the Agreement and before the right to purchase this capacity contractually expired May, 2022.

NC-Aqua North Carolina Inc.**GL Account****Major Location****Asset Location****Utility Account****Sub Account****Accum Cost****Alloc Reserve****Net Value****101-Utility Plant in Service****P5300101:NCWW Central-East ANC Sewe****NEUSE COLONY N396 SWR 02-237**

352100-Franchises	None	\$1,050.00	\$132.40	\$917.61
353000-Land & Land Rights	353200-Land & Land Rights-Collect	\$83,469.68	\$0.00	\$83,469.68
353000-Land & Land Rights	353300-Land & Land Rights-Pumping	\$576.25	\$0.00	\$576.25
353000-Land & Land Rights	353400-Land & Land Rights-T&D Plant	\$75,000.00	\$0.00	\$75,000.00
354000-Structures & Improvements	354200-Structures & Imp-Collect	\$2,917,872.02	\$280,804.02	\$2,637,068.00
354000-Structures & Improvements	354400-Structures & Imp-T&D Plant	\$62,651.03	\$14,607.65	\$48,043.38
354000-Structures & Improvements	354700-Structures & Imp-General	\$507,793.82	\$195,354.82	\$312,439.00
355000-Power Generation Equipment	355200-Power Generation Eq-Collect	\$230,617.05	\$25,653.31	\$204,963.74
355000-Power Generation Equipment	355300-Power Generation Eq-Pumping	\$3,216.42	\$799.10	\$2,417.32
360200-Collection Sewers-Force	None	\$5,247,095.53	\$232,183.38	\$5,014,912.15
361200-Collection Sewers-Gravity	None	\$9,009,395.57	\$1,891,072.33	\$7,118,323.24
363200-Services to Customers	None	\$2,939,611.59	\$428,308.97	\$2,511,302.62
364200-Flow Measuring Devices	None	\$73,491.17	\$8,617.75	\$64,873.42
370300-Receiving Wells	None	\$687.00	\$419.07	\$267.93
371000-Pumping Equipment	371300-Pumping Equip-Pumping	\$775,959.21	\$144,070.15	\$631,889.06
371000-Pumping Equipment	371500-Pumping Equip-RW Treat	\$516,920.79	\$274,270.78	\$242,650.01
380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	\$3,227,696.30	\$1,260,761.63	\$1,966,934.67
382400-Outfall Sewer Lines	None	\$261,008.80	\$35,569.65	\$225,439.15
389000-Other Plant & Misc Equipment	389400-Oth Plnt & Misc Eq-T&D Plant	\$3,912,548.41	\$171,526.07	\$3,741,022.34
394700-Laboratory Equipment	None	\$32,417.87	\$1,298.54	\$31,119.33
396700-Communication Equipment	None	\$72,042.36	\$29,504.69	\$42,537.67
397700-Miscellaneous Equipment	None	\$678.66	\$224.25	\$454.41
398700-Other Tangible Plant	None	\$534.14	\$496.97	\$37.17

Asset Location Total:	\$29,952,333.67	\$4,995,675.54	\$24,956,658.13
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Major Location Total:	\$29,952,333.67	\$4,995,675.54	\$24,956,658.13
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GL Account Total:	\$29,952,333.67	\$4,995,675.54	\$24,956,658.13
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106-Completed Constr Not Classified**P5300101:NCWW Central-East ANC Sewe****NEUSE COLONY N396 SWR 02-237**

320300-Water Treatment Equipment	None	\$12,013.06	\$219.77	\$11,793.29
354000-Structures & Improvements	354200-Structures & Imp-Collect	\$499,741.94	\$4,195.36	\$495,546.58
354000-Structures & Improvements	354400-Structures & Imp-T&D Plant	\$15,139.02	\$202.71	\$14,936.31
355000-Power Generation Equipment	355200-Power Generation Eq-Collect	\$2,095.55	\$31.74	\$2,063.81

NC-Aqua North Carolina Inc.

GL Account

Major Location

Asset Location

Utility Account

Sub Account

Accum Cost

Alloc Reserve

Net Value

106-Completed Constr Not Classified

P5300101:NCWW Central-East ANC Sewe

NEUSE COLONY N396 SWR 02-237

355000-Power Generation Equipment	355400-Power Generation Eq-T&DPlant	\$19,681.11	\$382.68	\$19,298.43
361200-Collection Sewers-Gravity	None	\$2,932.56	\$29.14	\$2,903.42
371000-Pumping Equipment	371300-Pumping Equip-Pumping	\$41,390.75	\$923.97	\$40,466.78
380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	\$1,981,703.05	\$29,080.88	\$1,952,622.17
Asset Location Total:		\$2,574,697.04	\$35,066.25	\$2,539,630.79
Major Location Total:		\$2,574,697.04	\$35,066.25	\$2,539,630.79
GL Account Total:		\$2,574,697.04	\$35,066.25	\$2,539,630.79

271-CIAC Non Taxable Capacity Fees

P5300101:NCWW Central-East ANC Sewe

NEUSE COLONY N396 SWR 02-237

354000-Structures & Improvements	354700-Structures & Imp-General	(\$400,391.58)	(\$152,330.98)	(\$248,060.60)
355000-Power Generation Equipment	355200-Power Generation Eq-Collect	(\$159.63)	(\$112.23)	(\$47.40)
360200-Collection Sewers-Force	None	(\$62,300.18)	(\$18,829.40)	(\$43,470.78)
361200-Collection Sewers-Gravity	None	(\$232,009.97)	(\$73,151.37)	(\$158,858.60)
363200-Services to Customers	None	(\$188,799.60)	(\$38,653.05)	(\$150,146.55)
371000-Pumping Equipment	371300-Pumping Equip-Pumping	(\$9,420.00)	(\$6,790.01)	(\$2,629.99)
380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	(\$2,321,804.59)	(\$1,088,900.72)	(\$1,232,903.87)
394700-Laboratory Equipment	None	(\$17,025.11)	(\$17,025.11)	\$0.00
395700-Power Operated Equipment	None	(\$8,323.81)	(\$8,323.81)	\$0.00
396700-Communication Equipment	None	(\$187.80)	(\$189.38)	\$1.58
Asset Location Total:		(\$3,240,422.27)	(\$1,404,306.07)	(\$1,836,116.20)
Major Location Total:		(\$3,240,422.27)	(\$1,404,306.07)	(\$1,836,116.20)
GL Account Total:		(\$3,240,422.27)	(\$1,404,306.07)	(\$1,836,116.20)

271-CIAC Non Taxable CIAC Property

P5300101:NCWW Central-East ANC Sewe

NEUSE COLONY N396 SWR 02-237

353000-Land & Land Rights	353200-Land & Land Rights-Collect	(\$83,844.19)	\$0.00	(\$83,844.19)
354000-Structures & Improvements	354200-Structures & Imp-Collect	(\$114,711.55)	(\$23,594.36)	(\$91,117.19)
354000-Structures & Improvements	354700-Structures & Imp-General	(\$1,229,478.55)	(\$531,819.46)	(\$697,659.09)
355000-Power Generation Equipment	355200-Power Generation Eq-Collect	(\$1,375.62)	(\$991.55)	(\$384.07)

NC-Aqua North Carolina Inc.**GL Account****Major Location****Asset Location**

Utility Account	Sub Account	Accum Cost	Alloc Reserve	Net Value
271-CIAC Non Taxable CIAC Property				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
360200-Collection Sewers-Force	None	(\$395,779.38)	(\$133,812.52)	(\$261,966.86)
361200-Collection Sewers-Gravity	None	(\$5,597,906.18)	(\$1,596,623.99)	(\$4,001,282.19)
363200-Services to Customers	None	(\$1,254,872.95)	(\$331,691.19)	(\$923,181.76)
364200-Flow Measuring Devices	None	(\$2,079.09)	(\$1,903.07)	(\$176.02)
370300-Receiving Wells	None	(\$488.81)	(\$292.03)	(\$196.78)
371000-Pumping Equipment	371300-Pumping Equip-Pumping	(\$546,964.13)	(\$427,949.74)	(\$119,014.39)
380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	(\$104,023.43)	(\$62,270.43)	(\$41,753.00)
382400-Outfall Sewer Lines	None	(\$253,545.00)	(\$59,528.32)	(\$194,016.68)
396700-Communication Equipment	None	(\$12,208.81)	(\$12,306.98)	\$98.17
398700-Other Tangible Plant	None	(\$44,740.90)	(\$44,740.90)	\$0.00
Asset Location Total:		(\$9,642,018.59)	(\$3,227,524.55)	(\$6,414,494.04)
Major Location Total:		(\$9,642,018.59)	(\$3,227,524.55)	(\$6,414,494.04)
GL Account Total:		(\$9,642,018.59)	(\$3,227,524.55)	(\$6,414,494.04)
271-CIAC Non Taxable Misc CIAC				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
361200-Collection Sewers-Gravity	None	(\$2,050.67)	(\$881.89)	(\$1,168.78)
396700-Communication Equipment	None	(\$12,778.67)	(\$12,886.21)	\$107.54
Asset Location Total:		(\$14,829.34)	(\$13,768.09)	(\$1,061.25)
Major Location Total:		(\$14,829.34)	(\$13,768.09)	(\$1,061.25)
GL Account Total:		(\$14,829.34)	(\$13,768.09)	(\$1,061.25)
271-CIAC Non Taxable Tap Fees				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
354000-Structures & Improvements	354700-Structures & Imp-General	(\$8,546.11)	(\$4,079.34)	(\$4,466.77)
360200-Collection Sewers-Force	None	(\$1,000.00)	(\$302.08)	(\$697.92)
363200-Services to Customers	None	\$63,455.53	\$22,058.12	\$41,397.41
393700-Tools, Shop & Garage Equip	None	(\$828.56)	(\$828.68)	\$0.12

NC-Aqua North Carolina Inc.

GL Account				
Major Location				
Asset Location				
Utility Account	Sub Account	Accum Cost	Alloc Reserve	Net Value
271-CIAC Non Taxable Tap Fees				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
394700-Laboratory Equipment	None	(\$1,171.44)	(\$1,171.44)	\$0.00
Asset Location Total:		\$51,909.42	\$15,676.59	\$36,232.83
Major Location Total:		\$51,909.42	\$15,676.59	\$36,232.83
GL Account Total:		\$51,909.42	\$15,676.59	\$36,232.83
271-CIAC Non Taxable Unitized				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
361200-Collection Sewers-Gravity	None	(\$1,865.49)	(\$802.25)	(\$1,063.24)
371000-Pumping Equipment	371300-Pumping Equip-Pumping	(\$45.96)	(\$45.96)	\$0.00
395700-Power Operated Equipment	None	(\$2,000.00)	(\$2,000.00)	\$0.00
Asset Location Total:		(\$3,911.45)	(\$2,848.21)	(\$1,063.24)
Major Location Total:		(\$3,911.45)	(\$2,848.21)	(\$1,063.24)
GL Account Total:		(\$3,911.45)	(\$2,848.21)	(\$1,063.24)
271-CIAC Taxable Capacity Fees				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
363200-Services to Customers	None	(\$681,306.80)	(\$23,302.89)	(\$658,003.91)
380000-Treatment & Disposal Equip	380400-Treat & Disp Equip-T&D Plant	(\$1,967,794.80)	(\$167,450.14)	(\$1,800,344.66)
Asset Location Total:		(\$2,649,101.60)	(\$190,753.02)	(\$2,458,348.58)
Major Location Total:		(\$2,649,101.60)	(\$190,753.02)	(\$2,458,348.58)
GL Account Total:		(\$2,649,101.60)	(\$190,753.02)	(\$2,458,348.58)
271-CIAC Taxable CIAC Property				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
354000-Structures & Improvements	354200-Structures & Imp-Collect	(\$1,109,602.03)	(\$68,894.76)	(\$1,040,707.27)
360200-Collection Sewers-Force	None	(\$27,060.00)	(\$1,269.69)	(\$25,790.31)
361200-Collection Sewers-Gravity	None	(\$2,623,396.08)	(\$167,219.43)	(\$2,456,176.65)

NC-Aqua North Carolina Inc.

GL Account				
Major Location				
Asset Location				
Utility Account	Sub Account	Accum Cost	Alloc Reserve	Net Value
271-CIAC Taxable CIAC Property				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
363200-Services to Customers	None	(\$1,266,269.28)	(\$89,780.74)	(\$1,176,488.54)
Asset Location Total:		(\$5,026,327.39)	(\$327,164.62)	(\$4,699,162.77)
Major Location Total:		(\$5,026,327.39)	(\$327,164.62)	(\$4,699,162.77)
GL Account Total:		(\$5,026,327.39)	(\$327,164.62)	(\$4,699,162.77)
271-CIAC Taxable Misc CIAC				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
354000-Structures & Improvements	354200-Structures & Imp-Collect	(\$85,409.61)	(\$8,069.00)	(\$77,340.61)
360200-Collection Sewers-Force	None	(\$133,589.39)	(\$11,715.70)	(\$121,873.69)
363200-Services to Customers	None	(\$125,129.01)	(\$8,561.72)	(\$116,567.29)
Asset Location Total:		(\$344,128.01)	(\$28,346.41)	(\$315,781.60)
Major Location Total:		(\$344,128.01)	(\$28,346.41)	(\$315,781.60)
GL Account Total:		(\$344,128.01)	(\$28,346.41)	(\$315,781.60)
271-CIAC Taxable Tap Fees				
P5300101:NCWW Central-East ANC Sewe				
NEUSE COLONY N396 SWR 02-237				
363200-Services to Customers	None	(\$113,825.44)	(\$8,724.70)	(\$105,100.74)
Asset Location Total:		(\$113,825.44)	(\$8,724.70)	(\$105,100.74)
Major Location Total:		(\$113,825.44)	(\$8,724.70)	(\$105,100.74)
GL Account Total:		(\$113,825.44)	(\$8,724.70)	(\$105,100.74)
Company Total:		\$11,544,376.04	(\$157,017.31)	\$11,701,393.35
Grand Total:		\$11,544,376.04	(\$157,017.31)	\$11,701,393.35