



NORTH CAROLINA
PUBLIC STAFF
UTILITIES COMMISSION

October 10, 2018

Ms. M. Lynn Jarvis, Chief Clerk
North Carolina Utilities Commission
Mail Service Center 4325
Raleigh, North Carolina 27699-4300

Re: Docket No. W-218, Sub 497

Dear Ms. Jarvis:

In connection with the above-referenced docket, the Public Staff wishes to provide the Commission and parties the late-filed exhibits of its witness Charles Junis, Utilities Engineer, Water, Sewer, and Telephone Division, as described herein.

Allocated Costs

Commissioner Mitchell requested details pertaining to the allocated costs included in the actual average cost to install AMR meters incurred by Aqua and the estimated cost for internal labor to install meters as calculated by Aqua and the Public Staff. (T 12 p 55) The allocated costs were quantified by Aqua in the amount of \$17.79 per ERT and later reduced to \$17.76 after a follow-up phone conversation between Aqua and the Public Staff. See **Junis Late-Filed Exhibit 1, EDR 29 Q3 and Q4**. The allocated costs of \$17.76 per ERT are based on actual costs during the Meter Replacement Project and according to Aqua include components #1 through #6 as provided in response to EDR 29 Q3 as follows:

1. Indirect capital labor coded to activity # W0035 is allocated to all the other capital activity numbers in the current month payroll except developer activity numbers, which has a separate spread.
2. Non-productive time (vacation, sick, holiday, etc.) is allocated to all the rest of the current month payroll (expense as well as capital).

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

3. The monthly overhead costs associated with payroll labor such as health insurance, payroll taxes, transportation are allocated to all the current month payroll (expense as well as capital).
4. The corporate service allocation spreads corporate services designated as "General Capital" from the CPR department to all the capital activity numbers used in the current month payroll.
5. The amounts capitalized to 35900102752 in the prior month are spread to all of the capital activity numbers used in the current month payroll. These charges are for items that should have had a portion capitalized in the prior month but are not known until capital has been closed.
6. The executive spread capitalizes a portion of the amount billed to Aqua NC for 5 corporate executives, based on the current month payroll for the president of Aqua NC.

See **Junis Late-Filed Exhibit 1**.

Aqua stated in response to EDR 40 Q4 that the Company "evaluates the contractor unit cost per installation and compares to internal unit cost per installation for reasonableness." See **Junis Late-Filed Exhibit 2, EDR 40 Q4**. In EDR 51 Q1, the Public Staff requested Aqua's calculation of internal labor costs that it used to evaluate contractor unit cost per installation to internal unit cost per installation for the meter replacement projects in Brookwood and ANC Water. See **Junis Late-Filed Exhibit 3, EDR 51 Q1**. The Excel spreadsheet provided an 80% markup to estimate the allocated costs. When asked in EDR 55 Q1 how the \$17.76 and 80% quantifications of allocated costs compare, Aqua stated the 80% only included components #2 and #3 of allocated costs. See **Junis Late-Filed Exhibit 4, EDR 55 Q1**. The Public Staff then followed up in EDR 56 Q2 for an estimated allocated cost that included components #1 through #6, which Aqua quantified as 93%. See **Junis Late-Filed Exhibit 5, EDR 56 Q2**. However, Aqua also added a footnote to the Excel spreadsheet that appears on Junis Supplemental Exhibit 2, Revised Junis Exhibit 8 as follows:

* If Aqua were to perform a large scale meter replacement project in-house, additional staff would be required on a temporary basis. The company would incurr [sic] additional costs for the temporary employees for hiring, training, vehicles, tools, etc.

Ms. M. Lynn Jarvis
October 10, 2018
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The Public Staff again followed up with EDR 57 Q2 for Aqua's estimation of the additional costs and Aqua provided the following response:

The company relied on its management experience and expertise to make the determination to outsource the meter replacement projects, which involved the replacement of more than 9,000 meters over approximately five months in 2013 and replacement of more than 17,000 meters over approximately 9 months in 2017. A formal cost estimate of additional costs to perform these projects using in-house resources is not available.

See **Junis Late-Filed Exhibit 6, EDR 57 Q2.**

The calculation of Aqua's average hourly labor rate of \$21.21 and the Public Staff adjusted hourly labor rate of \$15.23 can be reviewed in the Excel spreadsheet "EDR 51 Q1_CJ". See **CONFIDENTIAL Junis Late-Filed Exhibit 7, Hourly Labor Rate Calculations**. In addition, the Excel spreadsheets "EDR 29 Q3-PR Wksht for Sept 2017" and "EDR 29 Q3-Exec spreads Sept 2017" provide by Aqua in response to EDR 29 Q3, which detail the actual allocated costs in the month of September 2017, are being provided to Commission Staff as **CONFIDENTIAL Junis Late-Filed Exhibit 8**.

Buffalo Creek Pump Station and Force Main CIAC

Chairman Finley requested the amount of contributions in aid of construction (CIAC) that Aqua should have collected to offset its investment in the Buffalo Creek Pump Station and Force Main since the Sub 363 rate case. (T 12 p 31) **Junis Late-Filed Exhibit 9** includes Public Staff Becker Cross Exam Exhibit 16 and a modification of Junis Exhibit 16 to quantify the residential equivalent units (REUs) and CIAC subsequent to the October 31, 2013 update period of the Sub 363 rate case. The capacity and CIAC data was provided by Aqua in response to Public Staff Accounting Data Request 57. See **Junis Late-Filed Exhibit 10, Response to ADR 57 Q1**. For the period of November 1, 2013 through June 30, 2018, developers paid Aqua \$1,249,380 (Column M, Line 51) to purchase 208,230 gallons (Column O, Line 51), which equates to 993.60 REUs (Column P, Line 51). As calculated in Public Staff Becker Cross Exam Exhibit 16, Aqua should have collected \$220.41 per SFRE from 993.60 SFREs for a total of \$218,999 since its last rate case in Sub 363.

Flowers Plantation in Johnston County

Presiding Commissioner Brown-Bland requested that any developer agreements pertaining to Flowers Plantation in Johnston County not previously entered into the record be submitted as a late-filed exhibit. (T 12 p 75) The 1999 and 2002 agreements, including the bulk water and wastewater agreements, were provided as Junis Exhibits 12 and 13.

Average Monthly Residential Bill

Presiding Commissioner Brown-Bland requested a comparison of the average monthly residential bill for each rate entity between the present rates, the Public Staff's recommended rates, and rates based on the Stipulation and Aqua's position on unsettled items. (T12 p 72) Public Staff Accountant Cooper calculated the service revenue requirements, which can be reviewed in the Revised Cooper Supplemental Exhibit I, Schedule 3.

Table 1 Service Revenue Requirements

Rate Entity	PS Recommended	Aqua Position ¹
Aqua Water	\$ 34,343,071	\$ 36,370,812
Aqua Sewer	\$ 14,051,743	\$ 14,754,288
Brookwood Water	\$ 5,295,740	\$ 5,747,291
Fairways Water	\$ 1,051,722	\$ 1,109,361
Fairways Sewer	\$ 2,032,252	\$ 2,176,265
Total	\$ 56,774,528	\$ 60,158,017

The bill analysis, based on the Public Staff's revised supplemental exhibits, similar to Junis Exhibit 25 and Junis Supplemental Exhibit 7, Revised Junis Exhibit 25 is provided as **Junis Late-Filed Exhibit 11** and the Excel spreadsheet is being provided to the Commission Staff.

¹ The service revenue requirements for Aqua's positions were calculated based on the Public Staff's knowledge and understanding of the Company's current position on unsettled items.

Table 2 Average Monthly Residential Bill

Rate Entity	Revenue Requirement	Base Facility Charge	Usage Charge	Ave Monthly Res Usage	WSIC	Bill Amount	% Difference from Present
Aqua NC Water	Present	\$ 17.92	\$ 5.43	4,971	4.75%	\$ 47.05	0.00%
	Public Staff	\$ 18.67	\$ 5.66	4,971	0.00%	\$ 46.81	-0.51%
	Aqua	\$ 19.85	\$ 6.00	4,971	0.00%	\$ 49.68	5.59%
Brookwood	Present	\$ 13.11	\$ 2.96	5,306	4.71%	\$ 30.17	0.00%
	Public Staff	\$ 13.21	\$ 3.58	5,306	0.00%	\$ 32.21	6.76%
	Aqua	\$ 14.05	\$ 3.98	5,306	0.00%	\$ 35.17	16.57%
Fairways Water	Present	\$ 8.44	\$ 1.42	7,042	4.43%	\$ 19.26	0.00%
	Public Staff	\$ 8.00	\$ 1.52	7,042	0.00%	\$ 18.70	-2.91%
	Aqua	\$ 8.25	\$ 1.63	7,042	0.00%	\$ 19.73	2.44%

By copy of this letter, we are providing copies to all other parties of record. The two confidential exhibits are being provided only to those parties who have executed a nondisclosure agreement with Aqua.

Sincerely,

/s/ Elizabeth D. Culpepper
 Staff Attorney
elizabeth.culpepper@psncuc.nc.gov

Enclosures

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 29

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: July 12, 2018 Phone: 919-733-0891
Due date: July 26, 2018

Subject of Data Request: UPIS Meters Follow-up

For responses in Excel format, please include all working formulas.

Question 3

- Q. Please provide the components and calculation of the allocated costs.
- A. The components of the monthly allocated costs for UPIS meters are as follows:
1. Indirect capital labor coded to activity # W0035 is allocated to all the other capital activity numbers in the current month payroll except developer activity numbers, which has a separate spread.
 2. Non-productive time (vacation, sick, holiday, etc.) is allocated to all the rest of the current month payroll (expense as well as capital).
 3. The monthly overhead costs associated with payroll labor such as health insurance, payroll taxes, transportation are allocated to all the current month payroll (expense as well as capital).
 4. The corporate service allocation spreads corporate services designated as "General Capital" from the CPR department to all the capital activity numbers used in the current month payroll.
 5. The amounts capitalized to 35900102752 in the prior month are spread to all of the capital activity numbers used in the current month payroll. These charges are for items that should have had a portion capitalized in the prior month but are not known until capital has been closed.
 6. The executive spread capitalizes a portion of the amount billed to Aqua NC for 5 corporate executives, based on the current month payroll for the president of Aqua NC.
 7. The meter labor spread takes the amounts in the meter labor activity numbers from the direct labor as well as the above allocations and allocates this burdened labor to the monthly activity in the new meter and replace meter activity number amounts.

Please see the attached excel files for calculations for the month of September 2017 as follows:

EDR 29 Q3-PR Wksht for Sept 2017.xlsx (for items 1. Through 5.)

EDR 29 Q3-Exec spreads Sept 2017.xlsx (for item 6.)

EDR 29 Q3-Meter Labor sprd Sept 2017.xlsx (for item 7.)

The first two excel files are confidential and proprietary and are password protected.

Prepared by:

Susan Wilburn
Senior Accountant
Aqua North Carolina
202 MacKenan Drive
Cary, NC 27511

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 29

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: July 12, 2018 Phone: 919-733-0891
Due date: July 26, 2018

Subject of Data Request: UPIS Meters Follow-up

For responses in Excel format, please include all working formulas.

Question 4

Q. Please provide the average component (i.e. meter, ERT, yoke, box) material costs, installation cost, and allocated costs for AMR meter installations completed as part of the Meter Replacement Program since the last general rate case.

A. Average costs for materials are as follows:

5/8 x 3/4 meter	\$ 57.56
1" meter	\$123.61
2" meter	\$294.76
ERT	\$ 61.24
Box	\$ 9.91

Other averages costs were:

Itron installation	\$ 69.84 per meter
Allocated costs	\$ 17.79 per ERT

The overhead was allocated based on the number of ERTs installed. Every meter in a system was not replaced because many systems already had some RF compatible meters, but every meter received an ERT.

Prepared by:
Tammy Bernard
Senior Accountant III
Aqua North Carolina, Inc.
(919) 653-6970

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 40

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: July 20, 2018 Phone: 919-733-0891
Due date: August 3, 2018

Subject of Data Request: UPIS Meters Follow-up

Question 4

- Q. Does Aqua consider contracting meter replacements time and cost effective? How has Aqua analyzed the time and cost effectiveness?
- A. Yes, Aqua considers contracting meter replacements for large projects time and cost effective. Aqua evaluates the contractor unit cost per installation and compares to internal unit cost per installation for reasonableness. Contractor meter replacements for large projects minimize disruptions to customer service. Internal Aqua staff and field service representatives remain focused on service calls and not on large project meter exchanges.

Prepared by:

Lisa Gresehover
Manager, National Metrology

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 51

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: August 3, 2018 Phone: 919-733-0891
Due date: August 10, 2018

Subject of Data Request: UPIS Meters Follow-up

Question 1

- Q. Pertaining to EDR 40 Q4, please provide Aqua's evaluations of the contractor unit cost per installation and comparisons to internal unit cost per installation for the meter replacement projects completed in Brookwood and ANC Water. Please include any workpapers and documentation supporting the values used in the calculations.
- A. Average internal labor cost per meter installation was calculated to be \$57.26. Please see EDR 51 Q1.xlsx for calculation. Average contractor cost per installation was determined to be \$69.84 and was provided in EDR 29 response (see EDR 29 Q4.pdf). Average unit costs for materials are consistent for both internal and contractor meter exchanges.

Prepared by:
Lisa Gresehover
Metrology Manager
Aqua Services, Inc.
(610) 645-1194

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 55

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: August 15, 2018 Phone: 919-733-0891
Due date: August 17, 2018

Subject of Data Request: Follow-up

Question 1

Q. Pertaining to EDR 29 and EDR 51, please clarify what is included in the allocation of overhead. The response to EDR 29 Q4 states the average allocated costs per ERT was \$17.79. The response to EDR 51 Q1 estimates 80%. Do these amounts overlap? Do both include the components of allocated costs listed in response to EDR 29 Q3?

A. EDR 51, Q1 referenced EDR 40, Q4 on the comparison of contractor installation versus internal installation analysis. In this comparison, Aqua would have used the estimated labor cost of \$57.26 using the average hourly wage which included the estimated 80% overhead allocation. However, the 80% overhead allocation estimate only includes components #2 and #3 of EDR 29, Q3. It did not include any of the other overheads for the purpose of the comparison. Again, this figure was only used when comparing an estimated internal labor to a contractor's bid to test for reasonableness of the bid.

EDR 29, Q4, the \$17.79 average costs per ERT is based on actual allocated overhead costs on just the Meter Replacement Project (red font) per your request. In this project, there was very little internal installation labor, mostly project oversight by our Customer Service Manager because the meters were installed by contractors. If Aqua had used internal labor for this project, the overhead per ERT would have been significantly higher. The overhead included in EDR 29, Q4 is comprised of all of the components in EDR 29, Q3 except component #7.

The day to day meter replacement due to failure (blanket work orders in black font) get overhead allocations per component #7 in EDR 29, Q3. Component #7 is comprised of all components #1 through #6, but is only applied as the parts from inventory post to the ledger.

Overhead allocations vary from month to month depending on how much internal labor is performed versus outside contractors for all Aqua projects. Overheads follow the actual internal labor, not contractor invoices, so if Aqua employees spend more time on main repairs, treatment equipment and service leaks than on meters, the percentage of overhead is allocated accordingly.

Prepared by:
Tammy Bernard
Senior Accountant III
Aqua North Carolina, Inc.
(919) 653-6970

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 56

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: August 24, 2018 Phone: 919-733-0891
Due date: ASAP

Subject of Data Request: Follow-up

Question 2

Q. EDR 55 Q1 stated:

Pertaining to EDR 29 and EDR 51, please clarify what is included in the allocation of overhead. The response to EDR 29 Q4 states the average allocated costs per ERT was \$17.79. The response to EDR 51 Q1 estimates 80%. Do these amounts overlap? Do both include the components of allocated costs listed in response to EDR 29 Q3?

The response provided states in part that “the 80% overhead allocation estimate only includes components #2 and #3 of EDR 29, Q3.”

- a. Should an estimate of allocated costs for internal labor include components #1 through #6 as provided in EDR 29 Q3?
- b. If so, please provide a revised overhead allocation estimate to utilize in the Excel spreadsheet provided in response to EDR 51 Q1.

A a) Yes, the allocated costs for internal labor should have included components #1 through #6 as per EDR 29, Q3.

b) Aqua should have used the estimated annual overhead rate of 93% in its calculation for EDR 51 Q1. The actual OH percentage rate applied to individual projects will vary from the 93% as it is allocated based on actual payroll dollars coded to each individual project in any given month. Please see excel file “EDR 56 Q2 – Revised EDR 51 Q1” for your review.

Prepared by:
Tammy Bernard/Lisa Gresehover
Aqua North Carolina, Inc.
(919) 653-6970

Aqua North Carolina, Inc.
Docket No. W-218, Sub 497
Aqua North Carolina, Inc.
Public Staff Engineering Data Request No. 57

Requested by: Charles Junis Email: charles.junis@psncuc.nc.gov
Date requested: August 30, 2018 Phone: 919-733-0891
Due date: ASAP

Subject of Data Request: Follow-up

1. On the evening of Tuesday, August 28, 2018, I received Aqua's supplemental response to EDR 22 Q1. The Public Staff sent EDR 22 to Aqua on July 6th and received an original response on July 20th.

- a. Pertaining to the PDF document "EDRR22Q1 – NPV Manual vs AMR", please provide the Excel file spreadsheet used to create the document with working formulas.

Answer: Please see attached Excel File "EDR 57 Q1a - AMR eters.xlsx"

- b. Please provide a detailed narrative describing the basis for the inputs utilized for the calculation including, but not limited to, the Equipment Cost, Depreciation Rate, Debt Rate, Equity, Pre Tax Rate of Return, Property Tax Rate, and Wage and benefit increase per year.

Answer: Pending response

- c. Please identify the cost-benefit analysis used to decide whether to implement the Meter Replacement Program at each the Brookwood and ANC Water systems/entities. If the cost-benefit analysis has not been provided, please provide the document.

Answer: Aqua provided the AMR Meter Replacement Benefit Analysis in response to EDR 22 Q1.

2. Aqua's response to EDR 56 Q2 states:

- a. *Yes, the allocated costs for internal labor should have included components #1 through #6 as per EDR 29, Q3. If so, please provide a revised overhead allocation estimate to utilize in the Excel spreadsheet provided in response to EDR 51 Q1.*

b. *Aqua should have used the estimated annual overhead rate of 93% in its calculation for EDR 51 Q1. The actual OH percentage rate applied to individual projects will vary from the 93% as it is allocated based on actual payroll dollars coded to each individual project in any given month. Please see excel file “EDR 56 Q2 – Revised EDR 51 Q1” for your review.*

In addition to the change from 80% to 93% for allocated costs, Aqua added a footnote to excel file “EDR 56 Q2 – Revised EDR 51 Q1” that states:

** If Aqua were to perform a large scale meter replacement project in-house, additional staff would be required on a temporary basis. The company would incur additional costs for the temporary employees for hiring, training, vehicles, tools, etc.*

In EDR 51, Q1, the Public Staff previously requested:

Pertaining to EDR 40 Q4, please provide Aqua’s evaluations of the contractor unit cost per installation and comparisons to internal unit cost per installation for the meter replacement projects completed in Brookwood and ANC Water. Please include any workpapers and documentation supporting the values used in the calculations.

Please provide an estimate of the additional costs to “perform a large scale meter replacement project in-house” such as the meter replacement projects completed in Brookwood and ANC Water.

Answer: The company relied on its management experience and expertise to make the determination to outsource the meter replacement projects, which involved the replacement of more than 9,000 meters over approximately five months in 2013 and replacement of more than 17,000 meters over approximately 9 months in 2017. A formal cost estimate of additional costs to perform these projects using in-house resources is not available.

Docket No. W-218, Sub 497

PUBLIC STAFF BECKER
CROSS EXAM EXHIBIT 16

**Johnston County Capacity Fees Collected and
Buffalo Creek Pump and Force Main CIAC
Construction Reimbursements Not Collected
Subsequent to the Update Cutoff of October 31, 2013
in Aqua's Last General Rate Case, Docket No. W-218, Sub 363**

Johnston County Capacity Fees

Total Collected from Developers	\$2,000,925
Less: Collected Prior to October 31, 2013	<u>751,545</u>
Total Collected Subsequent To Sub 363	<u>\$1,249,380</u>

Buffalo Creek Pump Station CIAC
NOT Collected Subsequent to October 31, 2013

Number of SFRE for which Aqua
Did NOT Collect Capacity Fees

993.60 SFRE x \$220.41 per SFRE = \$ 218,999 Uncollected CIAC

PUBLIC STAFF
 JUNIS LATE-FILED EXHIBIT 9
 PAGE 2 OF 2

Aqua North Carolina, Inc.
 Docket No. W-218, Sub 497

Line	System Name	Location	Type of CIAC cash	Date/deposit date	Amount	\$ Rate	GPD	# Lots	REU	Notes	Capacity	L	M	N	O
													Cumulative CIAC	Cumulative Capacity	Cumulative REUs
1	THE NINES (FLOWERS PLANTATION)	Buffalo Creek sic Capacity		11/12/2013	\$ 14,400.00	6.00	240.00	10.00	10.00		2,400	Update Period Sub	\$ 14,400.00	2,400	10.00
2	FLOWERS CREST	Buffalo Creek sic Capacity		6/4/2014	\$ 36,000.00	6.00	240.00	25.00	25.00		6,000	Sub 363	\$ 50,400.00	8,400	35.00
3	POPLAR WOODS (aka Wilder Woods Ph	Buffalo Creek sic Capacity		7/15/2014	\$ 64,800.00	6.00	240.00	45.00	45.00		10,800		\$ 115,200.00	19,200	80.00
4	FLOWERS PLANTATION VILLAGE	Buffalo Creek sic Capacity - INVOICE		8/31/2014	\$ 7,200.00	6.00	1,200.00	1.00	5.00		1,200		\$ 122,400.00	20,400	85.00
5	CHATHAM - FLOWERS	Buffalo Creek sic Capacity		10/30/2014	\$ 14,400.00	6.00	240.00	10.00	10.00		2,400		\$ 136,800.00	22,800	95.00
6	TRILLIUM	Buffalo Creek sic Capacity		11/6/2014	\$ 18,720.00	6.00	240.00	13.00	13.00		3,120		\$ 155,520.00	25,920	108.00
7	SWEETGRASS	Buffalo Creek sic Capacity		12/17/2014	\$ 2,880.00	6.00	240.00	2.00	2.00		480		\$ 158,400.00	26,400	110.00
8	SWEETGRASS	Buffalo Creek sic Capacity		3/17/2015	\$ 24,480.00	6.00	240.00	17.00	17.00		4,080		\$ 182,880.00	30,480	127.00
9	SOUTH QUARTERS	Buffalo Creek sic Capacity		4/1/2015	\$ 14,400.00	6.00	240.00	10.00	10.00		2,400		\$ 197,280.00	32,880	137.00
10	TRILLIUM	Buffalo Creek sic Capacity		4/24/2015	\$ 15,840.00	6.00	240.00	11.00	11.00		2,640		\$ 213,120.00	35,520	148.00
11	TRILLIUM	Buffalo Creek sic Capacity		4/24/2015	\$ 14,400.00	6.00	240.00	10.00	10.00		2,400		\$ 227,520.00	37,920	158.00
12	RIVER DELL TOWNES	Buffalo Creek sic Capacity		4/30/2015	\$ 7,200.00	6.00	240.00	5.00	5.00		1,200		\$ 234,720.00	39,120	163.00
13	FLOWERS CREST	Buffalo Creek sic Capacity		7/9/2015	\$ 34,560.00	6.00	240.00	24.00	24.00		5,760		\$ 269,280.00	44,880	187.00
14	CHATHAM - FLOWERS	Buffalo Creek sic Capacity		8/27/2015	\$ 4,320.00	6.00	240.00	3.00	3.00		720		\$ 273,600.00	45,600	190.00
15	EVERGREEN	Buffalo Creek sic Capacity		10/15/2015	\$ 28,800.00	6.00	240.00	20.00	20.00		4,800		\$ 302,400.00	50,400	210.00
16	FLOWERS PLANTATION VILLAGE	Buffalo Creek sic Capacity		2/17/2016	\$ 7,740.00	6.00	1,290.00	1.00	5.38		1,290	Expansion Eng.	\$ 310,140.00	51,690	215.38
17	NORTH VILLAGE	Buffalo Creek sic Capacity - INVOICE		3/18/2016	\$ 48,960.00	6.00	240.00	34.00	34.00		8,160	Cert. ADR 28 Q2	\$ 359,100.00	59,850	249.38
18	RIVER DELL EAST	Buffalo Creek sic Capacity		4/7/2016	\$ 25,920.00	6.00	240.00	18.00	18.00		4,320		\$ 385,020.00	64,170	267.38
19	TRILLIUM	Buffalo Creek sic Capacity		7/13/2016	\$ 36,000.00	6.00	240.00	25.00	25.00		6,000		\$ 421,020.00	70,170	292.38
20	CHATHAM - FLOWERS	Buffalo Creek sic Capacity		7/15/2016	\$ 7,200.00	6.00	240.00	5.00	5.00	ck 1430	1,200		\$ 428,220.00	71,370	297.38
21	SOUTH QUARTERS	Buffalo Creek sic Capacity		7/15/2016	\$ 14,400.00	6.00	240.00	10.00	10.00	ck 1430	2,400		\$ 442,620.00	73,770	307.38
22	FLOWERS CREST	Buffalo Creek sic Capacity		7/28/2016	\$ 43,200.00	6.00	240.00	30.00	30.00		7,200		\$ 485,820.00	80,970	337.38
23	RIVER DELL EAST	Buffalo Creek sic Capacity		7/28/2016	\$ 8,640.00	6.00	240.00	6.00	6.00		1,440		\$ 494,460.00	82,410	343.38
24	EVERGREEN	Buffalo Creek sic Capacity		9/6/2016	\$ 8,640.00	6.00	240.00	6.00	6.00		1,440		\$ 503,100.00	83,850	349.38
25	RIVER DELL EAST	Buffalo Creek sic Capacity		10/28/2016	\$ 14,400.00	6.00	240.00	10.00	10.00		2,400		\$ 517,500.00	86,250	359.38
26	EVERGREEN	Buffalo Creek sic Capacity		11/11/2017	\$ 2,880.00	6.00	240.00	2.00	2.00		480		\$ 520,380.00	86,730	361.38
27	RIVER DELL EAST	Buffalo Creek sic Capacity		1/20/2017	\$ 12,960.00	6.00	240.00	9.00	9.00		2,160		\$ 533,340.00	88,890	370.38
28	RIVER DELL EAST	Buffalo Creek sic Capacity		4/24/2017	\$ 12,960.00	6.00	240.00	9.00	9.00		2,160		\$ 546,300.00	91,050	379.38
29	THE WOODLANDS @ FLOWERS	Buffalo Creek sic Capacity		5/24/2017	\$ 43,200.00	6.00	240.00	30.00	30.00		7,200		\$ 589,500.00	98,250	409.38
30	EVERGREEN	Buffalo Creek sic Capacity		7/7/2017	\$ 5,760.00	6.00	240.00	4.00	4.00		960		\$ 595,260.00	99,210	413.38
31	TRILLIUM	Buffalo Creek sic Capacity		7/25/2017	\$ 41,760.00	6.00	240.00	29.00	29.00		6,960		\$ 637,020.00	106,170	442.38
32	RIVER DELL EAST	Buffalo Creek sic Capacity		8/9/2017	\$ 7,200.00	6.00	240.00	5.00	5.00		1,200		\$ 644,220.00	107,370	447.38
33	THE MEADOWS @ FLOWERS PLANTATIO	Buffalo Creek sic Capacity		9/12/2017	\$ 59,520.00	6.00	320.00	31.00	41.33		9,920		\$ 703,740.00	117,290	488.71
34	SOUTH QUARTERS	Buffalo Creek sic Capacity		9/20/2017	\$ 1,440.00	6.00	240.00	1.00	1.00		240		\$ 705,180.00	117,530	489.71
35	WEST ASHLEY @ FLOWERS	Buffalo Creek sic Capacity		10/4/2017	\$ 17,280.00	6.00	180.00	16.00	16.00		2,880		\$ 722,460.00	120,410	505.71
36	FORGE CREEK AT FLOWERS	Buffalo Creek sic Capacity		10/20/2017	\$ 4,320.00	6.00	180.00	4.00	4.00		720		\$ 726,780.00	121,130	509.71
37	RIVER DELL EAST	Buffalo Creek sic Capacity		11/7/2017	\$ 12,960.00	6.00	180.00	12.00	12.00		2,160		\$ 739,740.00	123,290	521.71
38	THE WOODLANDS @ FLOWERS	Buffalo Creek sic Capacity		11/10/2017	\$ 39,960.00	6.00	180.00	37.00	37.00		6,660		\$ 779,700.00	129,950	558.71
39	WEST ASHLEY @ FLOWERS	Buffalo Creek sic Capacity		1/5/2018	\$ 1,080.00	6.00	180.00	1.00	1.00		180	Fee Options from	\$ 780,780.00	130,130	559.71
40	FORGE CREEK AT FLOWERS	Buffalo Creek sic Capacity		1/31/2018	\$ 34,560.00	6.00	180.00	32.00	32.00		5,760	County	\$ 815,340.00	135,890	591.71
41	BEDFORD AT FLOWERS	Buffalo Creek sic Capacity		2/1/2018	\$ 87,840.00	6.00	240.00	61.00	81.33		14,640		\$ 903,180.00	150,530	673.04
42	THE MEADOWS @ FLOWERS PLANTATIO	Buffalo Creek sic Capacity		2/8/2018	\$ 57,600.00	6.00	320.00	30.00	53.33		9,600		\$ 960,780.00	160,130	726.38
43	RIVER DELL EAST	Buffalo Creek sic Capacity		2/22/2018	\$ 10,800.00	6.00	180.00	10.00	10.00		1,800		\$ 971,580.00	161,930	736.38
44	WEST ASHLEY @ FLOWERS	Buffalo Creek sic Capacity		3/1/2018	\$ 9,720.00	6.00	180.00	9.00	9.00		1,620		\$ 981,300.00	163,550	745.38
45	FORGE CREEK AT FLOWERS	Buffalo Creek sic Capacity		5/4/2018	\$ 47,520.00	6.00	180.00	44.00	44.00	Not recorded in PP CI	7,920		\$ 1,028,820.00	171,470	789.38
46	THE WOODLANDS @ FLOWERS	Buffalo Creek sic Capacity		5/4/2018	\$ 58,320.00	6.00	180.00	54.00	54.00	Not recorded in PP CI	9,720		\$ 1,087,140.00	181,190	843.38
47	SOUTH QUARTERS	Buffalo Creek sic Capacity		5/9/2018	\$ 2,160.00	6.00	180.00	2.00	2.00	Not recorded in PP CI	360		\$ 1,089,300.00	181,550	845.38
48	THE MEADOWS @ FLOWERS PLANTATIO	Buffalo Creek sic Capacity		5/9/2018	\$ 153,600.00	6.00	320.00	80.00	142.22	Not recorded in PP CI	25,600		\$ 1,242,900.00	207,150	987.60
49	WEST ASHLEY @ FLOWERS	Buffalo Creek sic Capacity		5/9/2018	\$ 1,080.00	6.00	180.00	1.00	1.00	Not recorded in PP CI	180		\$ 1,243,980.00	207,330	988.60
50	SOUTH QUARTER	Buffalo Creek sic CK 2016		5/18/2018	\$ 1,080.00	6.00	180.00	1.00	1.00	accurate record of se	180		\$ 1,245,060.00	207,510	989.60
51	RIVER DELL EAST	Buffalo Creek sic CK 3646		5/21/2018	\$ 4,320.00	6.00	180.00	4.00	4.00	As this list is based on	720		\$ 1,249,380.00	208,230	993.60

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WASTEWATER CAPACITY PAYMENTS RECEIVED FROM FLOWERS PLANTATION FOR THE NEUSE COLONY WWTP

System Name	Location	Type of CIAC cash received	Date/deposit date	Amount	\$ Rate	GPD	# Lots	Notes
FLOWERS PLANTATION SHOPPING CENTER	Aqua Side	Capacity	11/12/1999	119,520.00	4.00	360.00	83.00	
PLANTATION POINT	Aqua Side	Capacity	5/3/2000	83,260.00	4.13	360.00	56.00	
PLANTATION POINT	Aqua Side	Capacity	11/22/2000	56,498.40	4.13	360.00	38.00	
FLOWERS PLANTATION SWIMMING POOL	Aqua Side	Capacity	2/1/2001	8,260.00	4.13	2,000.00	1.00	
WATSONS MILL (fka Summerset Place)	Aqua Side	Capacity	4/12/2001	22,302.00	4.13	360.00	15.00	
COTTON FIELD VILLAGE	Aqua Side	Capacity	5/24/2001	49,560.00	4.13	240.00	50.00	
PLANTATION PARK	Aqua Side	Capacity	3/12/2002	2,628.00	4.38	600.00	1.00	
WATSONS MILL (fka Summerset Place)	Aqua Side	Capacity	4/11/2002	11,037.60	4.38	360.00	7.00	
PARKWAY VILLAGE COMMERCIAL	Aqua Side	Capacity	4/12/2002	7,577.00	4.38	1,730.00	1.00	
PLANTATION POINT	Aqua Side	Capacity	3/12/2003	47,304.00	4.38	360.00	30.00	
COTTON FIELD VILLAGE	Aqua Side	Capacity	5/1/2003	39,945.60	4.38	240.00	38.00	
NORTH FARMS/PODS III	Aqua Side	Capacity	10/6/2003	74,109.60	4.38	360.00	47.00	
WALKER WOODS	Aqua Side	Capacity	12/16/2003	56,764.80	4.38	360.00	36.00	
WALKER WOODS	Aqua Side	Capacity	12/23/2003	1,576.80	4.38	360.00	1.00	
WALKER WOODS	Aqua Side	Capacity	2/23/2004	9,000.00	4.38	360.00	6.00	
WALKER WOODS	Aqua Side	Capacity	2/24/2004	460.80				
PLANTATION POINT	Aqua Side	Capacity	3/11/2004	96,184.80	4.38	360.00	61.00	
MILL CREEK WEST	Aqua Side	Capacity	4/27/2004	25,228.80	4.38	360.00	16.00	ck 7676
NORTH FARMS/PODS III	Aqua Side	Capacity	4/27/2004	7,884.00	4.38	360.00	5.00	ck 7676
COTTON FIELD VILLAGE	Aqua Side	Capacity	1/17/2005	38,894.40	4.38	240.00	37.00	
PLANTATION POINT	Aqua Side	Capacity	1/27/2005	173,448.00	4.38	360.00	110.00	
NORTH FARM COTTAGES	Aqua Side	Capacity	2/7/2005	18,921.60	4.38	240.00	18.00	ck 4173
NORTH FARM COTTAGES	Aqua Side	Capacity	2/7/2005	26,805.60	4.38	360.00	17.00	ck 4173
WATSONS MILL (fka Summerset Place)	Aqua Side	Capacity	3/22/2005	28,382.40	4.38	360.00	18.00	
NORTH FARM COTTAGES	Aqua Side	Capacity	4/8/2005	69,379.20	4.38	360.00	44.00	
MILL CREEK WEST	Aqua Side	Capacity	7/28/2005	80,416.80	4.38	360.00	51.00	
PINEVILLE EAST	Buffalo Creek side	Capacity	1/11/2006	39,600.00	5.50	360.00	20.00	
PARKWAY VILLAGE COMMERCIAL	Aqua Side	Capacity	2/17/2006	1,576.80	4.38	360.00	1.00	
NORTH FARMS/PODS III	Aqua Side	Capacity	4/12/2006	74,109.60	4.38	360.00	47.00	
PLANTATION POINT	Aqua Side	Capacity	12/5/2006	42,761.60	4.38	360.00	62.00	
PLANTATION POINT	Aqua Side	Capacity	12/5/2006	55,000.00				
PARKWAY VILLAGE COMMERCIAL	Aqua Side	Capacity	12/14/2006	1,576.80	4.38	360.00	1.00	
MILL CREEK WEST	Aqua Side	Capacity	12/21/2006	70,956.00	4.38	360.00	45.00	
NORTH FARM COTTAGES	Aqua Side	Capacity	12/21/2006	40,996.80	4.38	360.00	26.00	
NORTH FARMS/PODS III	Aqua Side	Capacity	12/21/2006	80,416.80	4.38	360.00	51.00	
PINEVILLE EAST	Buffalo Creek side	Capacity	1/10/2007	58,320.00	6.00	360.00	27.00	ck 8
PINEVILLE EAST COTTAGES/Palmetto Place	Buffalo Creek side	Capacity	1/10/2007	21,600.00	6.00	360.00	10.00	ck 8
PINEVILLE WEST	Buffalo Creek side	Capacity	1/10/2007	144,720.00	6.00	360.00	67.00	ck 8
PEACHTREE	Buffalo Creek side	Capacity	1/23/2007	49,680.00	6.00	360.00	23.00	no copy available
RIVER DELL TOWNES	Buffalo Creek side	Capacity	1/23/2007	45,360.00	6.00	360.00	21.00	
MILL CREEK WEST	Aqua Side	Capacity	4/23/2007	49,406.40	4.38	240.00	47.00	
NORTH FARMS/PODS III	Aqua Side	Capacity	7/12/2007	45,201.60	4.38	240.00	43.00	
PARKWAY VILLAGE COMMERCIAL	Aqua Side	Capacity	12/31/2008	9,420.00		360.00		no copy available
PINEVILLE EAST COTTAGES/Palmetto Place	Buffalo Creek side	Capacity	8/23/2010	1,427.20	6.00	240.00	0.99	no copy available
PEACHTREE	Buffalo Creek side	Capacity	7/19/2011	25,920.00	6.00	240.00	18.00	no copy available
PEACHTREE	Buffalo Creek side	Capacity - Invoiced	11/23/2011	1,500.00				Water capacity posted incorrectly in Power Plan
LONGLEAF @ FLOWERS AKA DOGWOOD	Buffalo Creek side	Capacity	2/10/2012	24,040.00	6.26	240.00	16.00	changed # of lots 6/19/18
LONGLEAF @ FLOWERS AKA DOGWOOD	Buffalo Creek side	Capacity	7/3/2012	56,160.00	6.00	240.00	39.00	
FLOWERS FARMERS MARKET	Buffalo Creek side	Capacity	8/15/2012	1,440.00	6.00	240.00	1.00	no copy available
FLOWERS PLANTATION VILLAGE	Buffalo Creek side	Capacity	10/2/2012	31,800.00	6.00	5,300.00	1.00	
WILDERS WOODS	Buffalo Creek side	Capacity	10/29/2012	40,320.00	6.00	240.00	28.00	
PEACHTREE	Buffalo Creek side	Capacity	11/6/2012	20,160.00	6.00	240.00	14.00	

WASTEWATER CAPACITY PAYMENTS RECEIVED FROM FLOWERS PLANTATION FOR THE NEUSE COLONY WWTP

System Name	Location	Type of CIAC cash received	Date/deposit date	Amount	\$ Rate	GPD	# Lots	Notes
PINEVILLE WEST	Buffalo Creek side	Capacity - INVOICED	1/15/2013	12,885.00	6.00	2,147.50	1.00	
PEACHTREE	Buffalo Creek side	Capacity	3/5/2013	51,840.00	6.00	240.00	36.00	
PINEVILLE EAST COTTAGES/Palmetto Place	Buffalo Creek side	Capacity	3/20/2013	1,440.00	6.00	240.00	1.00	
FLOWERS PLANTATION VILLAGE	Buffalo Creek side	Capacity	5/31/2013	8,400.00	6.00	1,400.00	1.00	
FLOWERS CREST	Buffalo Creek side	Capacity	6/10/2013	31,680.00	6.00	240.00	22.00	
TRILLIUM	Buffalo Creek side	Capacity	8/1/2013	48,960.00	6.00	240.00	34.00	
CHATHAM - FLOWERS	Buffalo Creek side	Capacity	9/18/2013	14,400.00	6.00	240.00	10.00	
THE NINES (FLOWERS PLANTATION)	Buffalo Creek side	Capacity	11/12/2013	14,400.00	6.00	240.00	10.00	
FLOWERS CREST	Buffalo Creek side	Capacity	6/4/2014	36,000.00	6.00	240.00	25.00	
POPLAR WOODS (aka Wilder Woods Ph 2)	Buffalo Creek side	Capacity	7/15/2014	64,800.00	6.00	240.00	45.00	
FLOWERS PLANTATION VILLAGE	Buffalo Creek side	Capacity - INVOICED	8/31/2014	7,200.00	6.00	1,200.00	1.00	
CHATHAM - FLOWERS	Buffalo Creek side	Capacity	10/30/2014	14,400.00	6.00	240.00	10.00	
TRILLIUM	Buffalo Creek side	Capacity	11/6/2014	18,720.00	6.00	240.00	13.00	
SWEETGRASS	Buffalo Creek side	Capacity	12/17/2014	2,880.00	6.00	240.00	2.00	
SWEETGRASS	Buffalo Creek side	Capacity	3/17/2015	24,480.00	6.00	240.00	17.00	
SOUTH QUARTERS	Buffalo Creek side	Capacity	4/1/2015	14,400.00	6.00	240.00	10.00	
TRILLIUM	Buffalo Creek side	Capacity	4/24/2015	15,840.00	6.00	240.00	11.00	
TRILLIUM	Buffalo Creek side	Capacity	4/24/2015	14,400.00	6.00	240.00	10.00	
RIVER DELL TOWNES	Buffalo Creek side	Capacity	4/30/2015	7,200.00	6.00	240.00	5.00	
FLOWERS CREST	Buffalo Creek side	Capacity	7/9/2015	34,560.00	6.00	240.00	24.00	
CHATHAM - FLOWERS	Buffalo Creek side	Capacity	8/27/2015	4,320.00	6.00	240.00	3.00	
EVERGREEN	Buffalo Creek side	Capacity	10/15/2015	28,800.00	6.00	240.00	20.00	
FLOWERS PLANTATION VILLAGE	Buffalo Creek side	Capacity	2/17/2016	7,740.00	6.00	1,290.00	1.00	
THE GARDENS @ FLOWERS PL	Aqua Side	Capacity - INVOICED	2/23/2016	1,051.20	4.38	240.00	1.00	
NORTH VILLAGE	Buffalo Creek side	Capacity - INVOICED	3/18/2016	48,960.00	6.00	240.00	34.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	4/7/2016	25,920.00	6.00	240.00	18.00	
TRILLIUM	Buffalo Creek side	Capacity	7/13/2016	36,000.00	6.00	240.00	25.00	
CHATHAM - FLOWERS	Buffalo Creek side	Capacity	7/15/2016	7,200.00	6.00	240.00	5.00	ck 1430
SOUTH QUARTERS	Buffalo Creek side	Capacity	7/15/2016	14,400.00	6.00	240.00	10.00	ck 1430
FLOWERS CREST	Buffalo Creek side	Capacity	7/28/2016	43,200.00	6.00	240.00	30.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	7/28/2016	8,640.00	6.00	240.00	6.00	
PLANTATION PARK	Aqua Side	Capacity	8/31/2016	2,272.80	9.47	240.00	1.00	
PLANTATION POINT	Aqua Side	Capacity	8/31/2016	2,272.80	9.47	240.00	1.00	
EVERGREEN	Buffalo Creek side	Capacity	9/6/2016	8,640.00	6.00	240.00	6.00	
WHITFIELD fka SMITH VILLAGE	Aqua Side	Capacity	9/8/2016	45,456.00	9.47	240.00	20.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	10/28/2016	14,400.00	6.00	240.00	10.00	
WHITFIELD fka SMITH VILLAGE	Aqua Side	Capacity	11/21/2016	45,456.00	9.47	240.00	20.00	
EVERGREEN	Buffalo Creek side	Capacity	1/11/2017	2,880.00	6.00	240.00	2.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	1/20/2017	12,960.00	6.00	240.00	9.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	4/24/2017	12,960.00	6.00	240.00	9.00	
THE WOODLANDS @ FLOWERS	Buffalo Creek side	Capacity	5/24/2017	43,200.00	6.00	240.00	30.00	
EVERGREEN	Buffalo Creek side	Capacity	7/7/2017	5,760.00	6.00	240.00	4.00	
WHITFIELD fka SMITH VILLAGE	Aqua Side	Capacity	7/24/2017	100,003.20	9.47	240.00	44.00	
TRILLIUM	Buffalo Creek side	Capacity	7/25/2017	41,760.00	6.00	240.00	29.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	8/9/2017	7,200.00	6.00	240.00	5.00	
THE MEADOWS @ FLOWERS PLANTATION	Buffalo Creek side	Capacity	9/12/2017	59,520.00	6.00	320.00	31.00	
SOUTH QUARTERS	Buffalo Creek side	Capacity	9/20/2017	1,440.00	6.00	240.00	1.00	
WEST ASHLEY @ FLOWERS	Buffalo Creek side	Capacity	10/4/2017	17,280.00	6.00	180.00	16.00	
FORGE CREEK AT FLOWERS	Buffalo Creek side	Capacity	10/20/2017	4,320.00	6.00	180.00	4.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	11/7/2017	12,960.00	6.00	180.00	12.00	
THE WOODLANDS @ FLOWERS	Buffalo Creek side	Capacity	11/10/2017	39,960.00	6.00	180.00	37.00	
WEST ASHLEY @ FLOWERS	Buffalo Creek side	Capacity	1/5/2018	1,080.00	6.00	180.00	1.00	

WASTEWATER CAPACITY PAYMENTS RECEIVED FROM FLOWERS PLANTATION FOR THE NEUSE COLONY WWTP

System Name	Location	Type of CIAC cash received	Date/deposit date	Amount	\$ Rate	GPD	# Lots	Notes
FORGE CREEK AT FLOWERS	Buffalo Creek side	Capacity	1/31/2018	34,560.00	6.00	180.00	32.00	
BEDFORD AT FLOWERS	Buffalo Creek side	Capacity	2/1/2018	87,840.00	6.00	240.00	61.00	
THE MEADOWS @ FLOWERS PLANTATION	Buffalo Creek side	Capacity	2/8/2018	57,600.00	6.00	320.00	30.00	
RIVER DELL EAST	Buffalo Creek side	Capacity	2/22/2018	10,800.00	6.00	180.00	10.00	
WEST ASHLEY @ FLOWERS PLANTATION PARK	Buffalo Creek side	Capacity	3/1/2018	9,720.00	6.00	180.00	9.00	
	Aqua Side	Capacity - ADDITIONAL		483.55	Journal entry			
				<u>3,536,720.35</u>				
WEST ASHLEY @ FLOWERS	Buffalo Creek side	Capacity	5/9/2018	1,080.00	6.00	180.00	1.00	Not recorded in PP CIAC report
SOUTH QUARTERS	Buffalo Creek side	Capacity	5/9/2018	2,160.00	6.00	180.00	2.00	Not recorded in PP CIAC report
THE WOODLANDS @ FLOWERS	Buffalo Creek side	Capacity	5/4/2018	58,320.00	6.00	180.00	54.00	Not recorded in PP CIAC report
FORGE CREEK AT FLOWERS	Buffalo Creek side	Capacity	5/4/2018	47,520.00	6.00	180.00	44.00	Not recorded in PP CIAC report
THE MEADOWS @ FLOWERS PLANTATION	Buffalo Creek side	Capacity	5/9/2018	153,600.00	6.00	320.00	80.00	Not recorded in PP CIAC report
				<u>262,680.00</u>	Additional capacity payments received			(1)
				<u>3,799,400.35</u>	Total capacity payments received			
RIVER DELL EAST	Buffalo Creek side	CK 3646	5/21/2018	4,320.00	6.00	180.00	4.00	(2)
SOUTH QUARTER	Buffalo Creek side	CK 2016	5/18/2018	1,080.00	6.00	180.00	1.00	
PINEVILLE EAST COTTAGES/Palmetto Place	Buffalo Creek side	Ck 1931	12/30/2011	6,932.40	6.00		#DIV/0!	not on original list
LONGLEAF @ FLOWERS AKA DOGWOOD	Buffalo Creek side	Ck 44310	12/30/2011	12,960.00	6.00	240.00	9.00	not on original list
				<u>25,292.40</u>				
				<u>3,824,692.75</u>	SEWER CAPACITY RECEIVED THROUGH 06/30/2018			

(1) 5/21/18 The original list of CIAC payments for Flowers Plantations was based on deposit slips. The checks received may have included items other than wastewater CIAC payments. The original list also included some connection fee payments which have been excluded from this listing as they did not involve capacity.

(2) As this list is based on the actual copies of checks received along with the capacity calculation, this list should be considered the most accurate record of sewer capacity payments received from the Flowers Plantation systems.

Test Year Revenue at Present Rates

Pro Forma Revenue at Present Rates

Metered Bills

Metered Bills

Meter Size	Test Year Bills	Current Base Rate	Base Revenue	Adjustment
< 1 inch	712,389	\$17.92	\$12,766,002	(1) 15,052
1 inch	4,201	\$44.80	\$188,209	(1) 59
1.5 inch	301	\$89.60	\$26,970	(1) -1
2 inch	600	\$143.37	\$86,051	
3 inch	28	\$268.81	\$7,634	(1) -4
4 inch	72	\$448.02	\$32,437	
6 inch	12	\$896.04	\$10,932	
Clear Meadow	741	\$15.71	\$11,644	(1) 3
Timberlake & Thornt	1,331	\$12.96	\$17,254	(1) 13
Wimbeldon, Glennbt	1,007	\$21.07	\$21,209	(1) 1
Total Base Revenue			\$13,168,341	
Produced Commodity Gallons (kgal)			3,270,945	(2) 71,166
Produced Commodity Rate per 1,000 gallons			\$5.43	(3) 0.9953
Subtotal Produced Consumption Revenue			\$17,761,231	

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	727,440	\$17.92	\$13,035,725
1 inch	4,260	\$44.80	\$190,848
1.5 inch	300	\$89.60	\$26,880
2 inch	600	\$143.37	\$86,051
3 inch	24	\$268.81	\$6,451
4 inch	72	\$448.02	\$32,437
6 inch	12	\$896.04	\$10,932
Clear Meadow	744	\$15.71	\$11,688
Timberlake & Thornt	1,344	\$12.96	\$17,418
Wimbeldon, Glennbt	1,008	\$21.07	\$21,239
Total Base Revenue			\$13,439,668
Commodity Gallons (thousands)			3,326,403
Commodity Rate per 1,000 gallons			\$5.43
Subtotal Produced Consumption Revenue			\$18,062,369

System	Annual Gallons	Test Year Rate (1,000 gal)	Annual Revenue
Clear Meadow	2,929,000	\$3.22	\$9,431
Timberlake & Thornt	4,708,100	\$4.41	\$20,763
Wimbeldon, Glennbt	4,078,600	\$7.18	\$29,284
Total Produced Consumption Revenue			\$17,820,710

System	Annual Gallons	Test Year Rate (1,000 gal)	Annual Revenue
Clear Meadow	2,915,234	\$3.22	\$9,387
Timberlake & Thornt	4,685,972	\$4.41	\$20,665
Wimbeldon, Glennbt	4,059,431	\$7.18	\$29,147
Total Produced Consumption Revenue			\$18,121,568

Provider	Annual Gallons	Test Year Rate (1,000 gal)	Annual Revenue
Chatham Cnty	10,287,700	\$7.04	\$72,425
Chatham Cnty NCV	9,117,000	\$10.01	\$91,261
Cty Asheville	1,104,100	\$4.26	\$4,703
Cty Belmont	0	\$14.40	\$0
Cty Charlotte	33,951,200	\$1.81	\$61,452
Cty Concord	2,001,300	\$5.11	\$10,227
Cty Hendersonville	8,760,300	\$3.06	\$26,807
Cty Hickory (IN)	3,433,000	\$2.83	\$9,715
Cty Hickory (OUT)	716,800	\$5.04	\$3,613
Cty Lincolnton	5,677,300	\$7.70	\$43,715
Cty Morganton	5,874,900	\$2.52	\$14,805
Cty Mount Airy	4,258,600	\$7.15	\$30,449
Cty Newton	762,900	\$2.85	\$2,174
Davidson Water	6,587,000	\$5.30	\$34,911
Harnett County	34,199,000	\$2.77	\$94,731
Iredell Water	1,060,300	\$2.72	\$2,884
Johnston County	169,749,400	\$2.45	\$415,886
Twn Forest City	2,175,400	\$5.95	\$12,944
Twn Fuquay-Varina	3,364,700	\$4.35	\$14,636
Twn Pittsboro	23,999,400	\$13.69	\$328,552
Twn Spruce Pine	2,018,200	\$4.93	\$9,950
	329,098,500		\$1,285,840
Total Metered Revenue			\$32,274,891

Provider	Annual Gallons	Test Year Rate (1,000 gal)	Annual Revenue
Chatham Cnty	10,239,348	\$7.04	\$72,085
Chatham Cnty NCV	9,074,150	\$10.01	\$90,832
Cty Asheville	1,098,911	\$4.26	\$4,681
Cty Belmont	4,348,267	\$14.40	\$62,615
Cty Charlotte	33,791,629	\$1.81	\$61,163
Cty Concord	1,991,894	\$5.11	\$10,179
Cty Hendersonville	8,719,127	\$3.06	\$26,681
Cty Hickory (IN)	3,416,865	\$2.83	\$9,670
Cty Hickory (OUT)	713,431	\$5.04	\$3,596
Cty Lincolnton	5,650,617	\$7.70	\$43,510
Cty Morganton	5,847,288	\$2.52	\$14,735
Cty Mount Airy	4,238,585	\$7.15	\$30,306
Cty Newton	759,314	\$2.85	\$2,164
Davidson Water	6,556,041	\$5.30	\$34,747
Harnett County	34,038,265	\$2.77	\$94,286
Iredell Water	1,055,317	\$2.72	\$2,870
Johnston County	168,951,578	\$2.45	\$413,931
Twn Forest City	2,165,176	\$5.95	\$12,883
Twn Fuquay-Varina	3,348,886	\$4.35	\$14,568
Twn Pittsboro	23,886,603	\$13.69	\$327,008
Twn Spruce Pine	2,008,714	\$4.93	\$9,903
	331,900,004		\$1,342,412
Total Metered Revenue			\$32,903,648

Flat Rate Bills

Flat Rate Bills

	Test Year Bills	Current Flat Rate	Flat Revenue
Residential	2,508	\$37.83	\$94,874
Commercial	48	\$63.36	\$3,041
Total Test Year Revenue at Present Rates			\$32,372,806
Test Year WSIC (4.75%) Revenue			\$1,532,503
Total Test Year Revenue at Present Rates			\$33,905,309

	Test Year Bills	Flat Rate	Flat Revenue
Residential	2,424	\$37.83	\$91,700
Commercial	132	\$63.36	\$8,364
Pro Forma Revenue at Present Rates			\$33,003,711
Pro Forma WSIC (4.75%) Revenue			\$1,562,473
Total Pro Forma Revenue at Present Rates			\$34,566,184

(1) End of period (EOP) update through June 2018. EOP customers multiplied by 12 months to annualize.
 (2) Increase usage by 71,166 kgal. to reflect EOP customers (15,122 bills times ave. monthly usage 4,995 gal.) and reassigning Belmont systems (see note (4)).
 (3) Decrease all consumption by 0.47% (0.9953 factor) to reflect updated 3 year average monthly consumption of 4,971 gal. through June 2018.
 (4) Customers in the Heather Glen, Highland on the Point, and Southpoint Landing Subdivisions in Gaston County were converted from water supplied from Aqua's wells to purchased water from the City of Belmont. The test year usage totaled 4,368,800 gal. for the three systems.

Aqua North Carolina, Inc. - W-218, Sub 497 - Water Billing Analysis

Junis Late-Filed Exhibit 11
(page 2 of 10)

Pro Forma Revenue at Company Proposed Rates

Metered Bills

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch ¹	730,536	\$22.34	\$16,320,174
1 inch	4,260	\$55.85	\$237,921
1.5 inch	300	\$111.70	\$33,510
2 inch	600	\$178.72	\$107,268
3 inch	24	\$335.10	\$8,042
4 inch	72	\$558.50	\$40,435
6 inch	12	\$1,117.00	\$13,627
Total Base Revenue			\$16,760,978

Commodity Gallons (thousands) ¹	3,338,064
Commodity Rate per 1,000 gallons	\$5.74
Total Produced Consumption Revenue	\$19,160,486

Provider	Annual Gallons	Current Rate (1,000 gal)	Annual Revenue
Chatham Cnty	10,239,348	\$7.04	\$72,085
Chatham Cnty NCV	9,074,150	\$10.01	\$90,832
Cty Asheville	1,098,911	\$4.26	\$4,681
Cty Belmont	4,348,267	\$14.40	\$62,615
Cty Charlotte	33,791,629	\$1.81	\$61,163
Cty Concord	1,991,894	\$5.11	\$10,179
Cty Hendersonville	8,719,127	\$3.06	\$26,681
Cty Hickory (IN)	3,416,865	\$2.83	\$9,670
Cty Hickory (OUT)	713,431	\$5.04	\$3,596
Cty Lincolnton	5,650,617	\$7.70	\$43,510
Cty Morganton	5,847,288	\$2.52	\$14,735
Cty Mount Airy	4,238,585	\$7.15	\$30,306
Cty Newton	759,314	\$2.85	\$2,164
Davidson Water	6,556,041	\$5.30	\$34,747
Harnett County	34,038,265	\$2.77	\$94,286
Iredell Water	1,055,317	\$2.72	\$2,870
Johnston County	168,951,578	\$2.45	\$413,931
Twn Forest City	2,165,176	\$5.95	\$12,883
Twn Fuquay-Varina	3,348,886	\$4.35	\$14,568
Twn Pittsboro	23,886,603	\$13.69	\$327,008
Twn Spruce Pine	2,008,714	\$4.93	\$9,903
	331,900,004		\$1,342,412
Total Purchased Consumption Revenue			\$1,342,412

Total Metered Revenue			\$37,263,876
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Flat Rate Bills

	Pro Forma Bills	Flat Rate	Flat Revenue
Residential	2,424	\$50.98	\$123,576
Commercial	132	\$74.99	\$9,899

Pro Forma Revenue at Company Proposed Rates			\$37,397,350
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Pro Forma Revenue at Public Staff Proposed Rates

Metered Bills

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	730,536	\$18.67	\$13,639,107
1 inch	4,260	\$46.68	\$198,857
1.5 inch	300	\$93.35	\$28,005
2 inch	600	\$149.36	\$89,646
3 inch	24	\$280.05	\$6,721
4 inch	72	\$466.75	\$33,793
6 inch	12	\$933.50	\$11,389
Total Base Revenue			\$14,007,517

Commodity Gallons (thousands)	3,338,064
Commodity Rate per 1,000 gallons	\$5.66
Total Produced Consumption Revenue	\$18,893,441

Provider	Annual Gallons	Public Staff Rate (1,000 gal)	Annual Revenue
Chatham Cnty	10,239,348	\$7.04	\$72,085
Chatham Cnty NCV	9,074,150	\$10.01	\$90,832
Cty Asheville	1,098,911	\$4.26	\$4,681
Cty Belmont	4,348,267	\$14.40	\$62,615
Cty Charlotte	33,791,629	\$1.81	\$61,163
Cty Concord	1,991,894	\$5.11	\$10,179
Cty Hendersonville	8,719,127	\$3.06	\$26,681
Cty Hickory (IN)	3,416,865	\$2.83	\$9,670
Cty Hickory (OUT)	713,431	\$5.04	\$3,596
Cty Lincolnton	5,650,617	\$7.70	\$43,510
Cty Morganton	5,847,288	\$2.52	\$14,735
Cty Mount Airy	4,238,585	\$7.15	\$30,306
Cty Newton	759,314	\$2.85	\$2,164
Davidson Water	6,556,041	\$5.30	\$34,747
Harnett County	34,038,265	\$2.77	\$94,286
Iredell Water	1,055,317	\$2.72	\$2,870
Johnston County	168,951,578	\$2.45	\$413,931
Twn Forest City	2,165,176	\$5.95	\$12,883
Twn Fuquay-Varina	3,348,886	\$4.35	\$14,568
Twn Pittsboro	23,886,603	\$13.69	\$327,008
Twn Spruce Pine	2,008,714	\$4.93	\$9,903
	331,900,004		\$1,342,412
Total Purchased Consumption Revenue			\$1,342,412

Total Metered Revenue			\$34,243,370
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Flat Rate Bills

	Pro Forma Bills	Flat Rate	Flat Revenue
Residential	2,424	\$38.48	\$93,276
Commercial	132	\$65.42	\$8,635

Pro Forma Revenue at Public Staff Rates			\$34,345,281
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¹ Aqua proposes to incorporate The Clear Meadow, Timberlake & Thornton Ridge, and Wimbeldon, Glennburn, & Knollwood customers into uniform rates.

Sewer Test Year Revenue at Present Rates
Uniform Rate Metered Bills - Commercial

Meter Size	Test Year Bills	Base Rate	Base Revenue	Adjustment
< 1 inch	1,518	\$23.13	\$35,111	(1) -6
1 inch	542	\$57.82	\$31,338	(1) -14
1.5 inch	325	\$115.64	\$37,583	(1) -1
2 inch	438	\$185.02	\$81,039	(1) 6
3 inch	60	\$346.92	\$20,815	
4 inch	36	\$578.20	\$20,815	
6 inch (incl. CM)	24	\$1,156.40	\$27,754	
Base Revenue			\$254,456	

Pro Forma Revenue at Present Rates
Uniform Rate Metered Bills - Commercial

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	1,512	\$23.13	\$34,973
1 inch	528	\$57.82	\$30,529
1.5 inch	324	\$115.64	\$37,467
2 inch	444	\$185.02	\$82,149
3 inch	60	\$346.92	\$20,815
4 inch	36	\$578.20	\$20,815
6 inch	24	\$1,156.40	\$27,754
Base Revenue			\$254,502

Commodity Gallons (kgal)	84,373	(2)	-352
Commodity Rate per 1,000 gallons	\$8.02	(3)	0.9815 xgal
Consumption Revenue	\$676,672		

Commodity Gallons (thousands)	82,467
Commodity Rate per 1,000 gallons	\$8.02
Consumption Revenue	\$661,383

Purchased Sewer

Purchased Swr <1"	10,764	\$ 23.13	\$248,971	(1)	1,056
Purchased Swr 2"	64	\$ 185.02	\$11,841	(1)	20
Purchased Swr 4"	12	\$ 578.20	\$6,938		
Base Purchsed Sewer Revenue			\$267,751		
Purchased Commodity Gallons (Kgal)			31,873	(4)	3,247
Commodity Rate per 1,000 gallons			\$6.45	(3)	0.9815 xgal
Purchased Sewer Consumption Revenue			\$205,578		

Purchased Sewer

Purchased Swr <1"	11,820	\$ 23.13	\$273,397
Purchased Swr 2"	84	\$ 185.02	\$15,542
Purchased Swr 4"	12	\$ 578.20	\$6,938
Base Purchsed Sewer Revenue			\$295,877
Purchased Commodity Gallons (Kgal)			34,470
Commodity Rate per 1,000 gallons			\$6.45
Purchased Sewer Consumption Revenue			\$222,331

Hawthorne at the Green and Beaver Farms

Test Year Bills (REUs)	Base Rate	Base Revenue
2,084	\$40.40	\$84,203
Commodity Gallons (kgal)		10,458 (3)
Commodity Rate per 1,000 gallons		\$5.11
Consumption Revenue		\$53,442

Hawthorne at the Green and Beaver Farms

Test Year Bills	Base Rate	Base Revenue
2,084	\$40.40	\$84,203
Commodity Gallons (kgal)		10,265
Commodity Rate per 1,000 gallons		\$5.11
Consumption Revenue		\$52,454

Total Metered Revenue \$1,542,103

Total Metered Revenue \$1,570,749

Flat Rate Bills

Test Year Bills	Flat Rate	Flat Revenue
Residential 165,148	\$64.98	\$10,731,285 (1)
Commercial 1,287	\$90.97	\$117,033 (1)
S.T.E.P Surcharge 1,404	\$32.00	\$44,928
Total Flat Rate Revenue		\$10,893,245

Flat Rate Bills

Pro Forma Bills	Flat Rate	Flat Revenue
Residential 172,607	\$64.98	\$11,216,014
Commercial 1,244	\$90.97	\$113,161
S.T.E.P Surcharge 1,404	\$32.00	\$44,928
Total Flat Rate Revenue		\$11,374,103

Test Year Revenue at Present Rates \$12,435,348
Test Year SSIC (3.99%) Revenue \$494,378
Total Test Year Revenue at Present Rates \$12,929,726

Pro Forma Revenue at Present Rates \$12,944,852
Pro Forma SSIC (3.99%) Revenue \$514,707
Total Pro Forma Revenue at Present Rates \$13,459,559

(1) End of period (EOP) update through June 2018. EOP customers multiplied by 12 months to annualize.
 (2) Decrease usage by 138 kgal. to reflect EOP customers (15 bills times ave. monthly usage 23,472 gal.).
 (3) Decrease all consumption by 1.85% (0.9815 factor) to reflect updated 3 year average monthly usage of 9,006 gal. through June 2018.
 (4) Increase usage by 3,247 kgal. to reflect EOP customers (1,076 bills times ave. monthly usage 3,018 gal.).

**Aqua North Carolina, Inc. - W-218, Sub 497 - Sewer Billing Analysis
Pro Forma Revenue at Company Proposed Rates**

Uniform Rate Metered Bills - Commercial			
<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
< 1 inch	1,512	\$28.00	\$42,336
1 inch	528	\$70.00	\$36,960
1.5 inch	324	\$140.00	\$45,360
2 inch	444	\$224.00	\$99,456
3 inch	60	\$420.00	\$25,200
4 inch	36	\$700.00	\$25,200
6 inch	24	\$1,400.00	\$33,600
Base Revenue			\$308,112
Commercial Usage			
Commodity Gallons (thousands)			82,467
Commodity Rate per 1,000 gallons		\$	8.46
Consumption Revenue		\$	\$ 697,668
Purchased Sewer			
Purchased Swr <1"	11,820	\$ 28.00	\$330,960
Purchased Swr 2"	84	\$ 224.00	\$18,816
Purchased Swr 4"	12	\$ 700.00	\$8,400
Base Purchased Sewer Revenue			\$358,176
Purchased Commodity Gallons (Kgal)			34,470
Commodity Rate per 1,000 gallons			\$6.45
Purchased Sewer Consumption Revenue			\$222,331
Hawthorne at the Green and Beaver Farms			
	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
Base Revenue	2,084	\$40.40	\$84,203
Commodity Gallons (thousands)			10,265
Commodity Rate per 1,000 gallons			\$6.11
Consumption Revenue			\$62,719
Total Metered Revenue			\$1,733,209
Fiat Rate Bills			
	<u>Pro Forma Bills</u>	<u>Flat Rate</u>	<u>Flat Revenue</u>
Residential	172,607	\$70.22	\$12,120,476
Commercial	1,244	\$119.92	\$149,173
S.T.E.P Surcharge	1,404	\$32.00	\$44,928
Total Flat Rate Revenue			\$12,314,576
Pro Forma Revenue at Company Proposed Rates			\$14,047,785

Pro Forma Revenue at Public Staff Proposed Rates

Uniform Rate Metered Bills - Commercial			
<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
< 1 inch	1,512	\$25.21	\$38,118
1 inch	528	\$63.03	\$33,280
1.5 inch	324	\$126.05	\$40,840
2 inch	444	\$201.68	\$89,546
3 inch	60	\$378.15	\$22,689
4 inch	36	\$630.25	\$22,689
6 inch	24	\$1,260.50	\$30,252
Base Revenue			\$277,413
Commercial Usage			
Commodity Gallons (thousands)			82,467
Commodity Rate per 1,000 gallons			\$8.22
Consumption Revenue			\$727,356
Purchased Sewer			
Purchased Swr <1"	11,820	\$25.21	\$297,982
Purchased Swr 2"	84	\$201.68	\$16,941
Purchased Swr 4"	12	\$630.25	\$7,563
Base Purchased Sewer Revenue			\$322,486
Purchased Commodity Gallons (Kgal)			34,470
Commodity Rate per 1,000 gallons			\$6.45
Purchased Sewer Consumption Revenue			\$222,331
Hawthorne at the Green and Beaver Farms			
	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
Base Revenue	2,084	\$40.40	\$84,203
Commodity Gallons (thousands)			10,265
Commodity Rate per 1,000 gallons			\$6.11
Consumption Revenue			\$62,719
Total Metered Revenue			\$1,696,509
Fiat Rate Bills			
	<u>Pro Forma Bills</u>	<u>Flat Rate</u>	<u>Flat Revenue</u>
Residential	172,607	\$70.62	\$12,189,519
Commercial	1,244	\$98.87	\$122,985
S.T.E.P Surcharge	1,404	\$32.00	\$44,928
Total Flat Rate Revenue			\$12,357,432
Pro Forma Revenue at Staff Rates			\$14,053,941

Test Year Revenue at Present Rates

Metered Bills		Test Year	Base	Base	Adjustment
<u>Meter Size</u>	<u>Bills</u>	<u>Rate</u>	<u>Revenue</u>		
< 1 inch	162,053	\$13.11	\$2,124,515	(1)	1,255
1 inch	704	\$32.77	\$23,070	(1)	-32
1.5 inch	24	\$65.55	\$1,554		
2 inch	372	\$104.87	\$39,054	(1)	-24
3 inch	59	\$196.64	\$11,602	(1)	1
4 inch	12	\$327.73	\$3,966		
6 inch	0	\$655.47	\$0		
Total Base Revenue			\$2,203,759		
Produced Commodity Gallons (thousands)			758,313	(2)	6,290
Produced Commodity Rate per 1,000 gallons			\$2.96	(3)	1.0121 xgal
Total Produced Consumption Revenue			\$2,244,607		

Pro Forma Revenue at Present Rates

Metered Bills		Pro Forma	Base	Base
<u>Meter Size</u>	<u>Bills</u>	<u>Rate</u>	<u>Rate</u>	<u>Revenue</u>
< 1 inch	163,308	\$13.11	\$2,140,968	
1 inch	672	\$32.77	\$22,021	
1.5 inch	24	\$65.55	\$1,554	
2 inch	348	\$104.87	\$36,495	
3 inch	60	\$196.64	\$11,798	
4 inch	12	\$327.73	\$3,966	
6 inch	0	\$655.47	\$0	
Total Base Revenue			\$2,216,802	
Commodity Gallons (thousands)			773,855	
Commodity Rate per 1,000 gallons			\$2.96	
Total Consumption Revenue			\$2,290,610	

<u>Provider</u>	<u>Annual Gallons</u>	<u>Test Year Rate (1,000 gal)</u>	<u>Annual Revenue</u>		
Fayetteville PWC ¹	95,285,300	\$2.92	\$278,233	(3)	1.0121 xgal
Town of Linden	2,090,200	\$4.98	\$10,409	(3)	1.0121 xgal
Total Purchased Consumption Revenue			\$288,642		
			\$2,533,249		
Total Metered Revenue			\$4,737,008		

<u>Provider</u>	<u>Annual Gallons</u>	<u>Test Year Rate (1,000 gal)</u>	<u>Annual Revenue</u>
Fayetteville PWC	96,438,252	\$2.92	\$281,600
Town of Linden	2,115,491	\$4.98	\$10,535
Total Purchased Consumption Revenue			\$292,135
			\$4,799,547
Total Metered Revenue			\$4,799,547

Flat Rate Bills

	Test Year	Flat	Flat
	<u>Bills</u>	<u>Rate</u>	<u>Revenue</u>
Residential	0	\$31.15	\$0
Commercial	0	\$31.15	\$0

Flat Rate Bills

	Pro Forma	Flat	Flat
	<u>Bills</u>	<u>Rate</u>	<u>Revenue</u>
Residential	0	\$31.15	\$0
Commercial	0	\$31.15	\$0

Test Year Revenue at Present Rates	\$4,737,008
Test Year WSIC (4.71%) Revenue	\$223,113
Total Test Year Revenue at Present Rates	\$4,960,121

Pro Forma Revenue at Present Rates	\$4,799,547
Pro Forma WSIC (4.71%) Revenue	\$226,059
Total Pro Forma Revenue at Present Rates	\$5,025,605

¹The commodity rate was approved by the Commission in Docket No. W-218, Sub 505, to reflect the increase in the cost of purchasing water service from FPWC.

(1) End of period (EOP) update through June 2018. EOP customers multiplied by 12 months to annualize.

(2) Increase usage by 6,290 kgal. to reflect EOP customers (1,200 bills times ave. monthly usage 5,242 gal.).

(3) Increase all consumption by 1.21% (1.0121 factor) to reflect updated 3 year average monthly consumption of 5,306 through June 2018.

**Aqua North Carolina, Inc. - W-218, Sub 497 - Brookwood Water Billing Analysis
Pro Forma Revenue at Company Proposed Rates**

Junis Late-Filed Exhibit 11
(page 6 of 10)

Pro Forma Revenue at Public Staff Proposed Rates

Metered Bills

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
< 1 inch	163,308	\$15.57	\$2,542,706
1 inch	672	\$38.93	\$26,161
1.5 inch	24	\$77.85	\$1,845
2 inch	348	\$124.56	\$43,347
3 inch	60	\$233.55	\$14,013
4 inch	12	\$389.25	\$4,710
6 inch	0	\$778.50	\$0
Total Base Revenue			\$2,632,781

Commodity Gallons (thousands)	773,855
Commodity Rate per 1,000 gallons	\$3.78 CORRECTION
Total Consumption Revenue	\$2,925,171

<u>Provider</u>	<u>Annual Gallons</u>	<u>Requested Rate (1,000 gal)</u>	<u>Annual Revenue</u>
Fayetteville PWC	96,438,252	\$2.92	\$281,600
Town of Linden	2,115,491	\$4.98	\$10,535
	98,553,744		\$292,135
Total Purchased Consumption Revenue			\$292,135

Total Metered Revenue \$5,850,087

Flat Rate Bills

	<u>Pro Forma Bills</u>	<u>Flat Rate</u>	<u>Flat Revenue</u>
Residential	0	\$34.99	\$0
Commercial	0	\$48.03	\$0

Pro Forma Revenue at Company Rates \$5,850,087

Metered Bills

<u>Meter Size</u>	<u>Pro Forma Bills</u>	<u>Base Rate</u>	<u>Base Revenue</u>
< 1 inch	163,308	\$13.21	\$2,157,299
1 inch	672	\$33.03	\$22,196
1.5 inch	24	\$66.05	\$1,565
2 inch	348	\$105.68	\$36,777
3 inch	60	\$198.15	\$11,889
4 inch	12	\$330.25	\$3,996
6 inch	0	\$660.50	\$0
Total Base Revenue			\$2,233,722

Commodity Gallons (thousands)	773,855
Commodity Rate per 1,000 gallons	\$3.58
Total Consumption Revenue	\$2,770,400

<u>Provider</u>	<u>Annual Gallons</u>	<u>Public Staff Rate (1,000 gal)</u>	<u>Annual Revenue</u>
Fayetteville PWC	96,438,252	\$2.92	\$281,600
Town of Linden	2,115,491	\$4.98	\$10,535
	98,553,744		\$292,135
Total Purchased Consumption Revenue			\$292,135

Total Metered Revenue \$5,296,257

Flat Rate Bills

	<u>Pro Forma Bills</u>	<u>Flat Rate</u>	<u>Flat Revenue</u>
Residential	0	\$31.43	\$0
Commercial	0	\$53.43	\$0

Pro Forma Revenue at Public Staff Rates \$5,296,257

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Water Billing Analysis

Test Year Revenue at Present Rates

Metered Bills		Test Year	Base	Base	Adjustment
Meter Size	Bills	Rate	Revenue		
< 1 inch	50,068	\$8.44	\$422,574	(1)	4,609
1 inch	198	\$21.09	\$4,174	(1)	91
1.5 inch	40	\$42.18	\$1,696	(1)	-4
2 inch	185	\$67.48	\$12,484	(1)	45
3 inch	12	\$126.53	\$1,518		
4 inch	0	\$210.89	\$0		
6 inch	0	\$421.78	\$0		
Total Base Revenue			\$442,445		
Commodity Gallons (thousands)			345,464	(2)	32,424 kgal
Commodity Rate per 1,000 gallons			\$1.42	(3)	1.0297 xgal
Total Consumption Revenue			\$490,559		
Total Revenue at Present Rates			\$933,005		
Test Year WSIC (4.43%) Revenue			\$41,332		
Total Test Year Revenue at Present Rates			\$974,337		

Pro Forma Revenue at Present Rates

Metered Bills		Pro Forma	Base	Base
Meter Size	Bills	Rate	Revenue	
< 1 inch	54,677	\$8.44	\$461,474	
1 inch	289	\$21.09	\$6,093	
1.5 inch	36	\$42.18	\$1,527	
2 inch	230	\$67.48	\$15,520	
3 inch	12	\$126.53	\$1,518	
4 inch	0	\$210.89	\$0	
6 inch	0	\$421.78	\$0	
Total Base Revenue			\$486,132	
Commodity Gallons (thousands)			389,112	
Commodity Rate per 1,000 gallons			\$1.42	
Total Consumption Revenue			\$552,538	
Pro Forma Revenue at Present Rates			\$1,038,671	
Pro Forma WSIC (4.43%) Revenue			\$46,013	
Total Pro Forma Revenue at Present Rates			\$1,084,684	

- (1) End of period (EOP) update through June 2018. EOP customers multiplied by 12 months to annualize.
 (2) Increase usage by 32,424 kgal. to reflect EOP customers (4,741 bills times ave. monthly usage 6,839 gal.).
 (3) Increase all consumption by 2.97% (1.0297 factor) to reflect updated 3 year average monthly consumption of 7,042 gal. through June 2018.

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Water Billing Analysis

Pro Forma Revenue at Company Proposed Rates

Metered Bills		Pro Forma	Base	Base
Meter Size	Bills	Rate	Revenue	
< 1 inch	54,677	\$10.03	\$548,410	
1 inch	289	\$25.10	\$7,251	
1.5 inch	36	\$50.20	\$1,817	
2 inch	230	\$80.32	\$18,474	
3 inch	12	\$150.60	\$1,807	
4 inch	0	\$251.00	\$0	
6 inch	0	\$502.00	\$0	
Total Base Revenue			\$577,760	
Commodity Gallons (thousands)			389,112	
Commodity Rate per 1,000 gallons			\$1.56	
Total Consumption Revenue			\$607,014	
Pro Forma Revenue at Company Rates			\$1,184,774	

Pro Forma Revenue at Public Staff Proposed Rates

Metered Bills		Pro Forma	Base	Base
Meter Size	Bills	Rate	Revenue	
< 1 inch	54,677	\$8.00	\$437,416	
1 inch	289	\$20.00	\$5,778	
1.5 inch	36	\$40.00	\$1,448	
2 inch	230	\$64.00	\$14,720	
3 inch	12	\$120.00	\$1,440	
4 inch	0	\$200.00	\$0	
6 inch	0	\$400.00	\$0	
Total Base Revenue			\$460,802	
Commodity Gallons (thousands)			389,112	
Commodity Rate per 1,000 gallons			\$1.52	
Total Consumption Revenue			\$591,450	
Pro Forma Revenue at Public Staff Rates			\$1,052,252	

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Sewer Billing Analysis

Test Year Revenue at Present Rates

Metered Bills

Meter Size	Test Year Bills	Base Rate	Base Revenue	
< 1 inch	231	\$11.45	\$2,647	(1)
1 inch	60	\$28.62	\$1,717	(1)
1.5 inch	24	\$57.25	\$1,374	(1)
2 inch	48	\$91.60	\$4,397	(1)
3 inch	0	\$171.75	\$0	(1)
4 inch	0	\$286.24	\$0	(1)
6 inch	0	\$572.49	\$0	(1)
Total Base Revenue			\$10,135	

Commodity Gallons (thousands)	4,528	(2)	112
Commodity Rate per 1,000 gallons	\$7.22	(3)	0.9909 xgal
Total Consumption Revenue	\$32,694		

Total Metered Revenue \$42,830

Flat Rate Bills

	Test Year Bills	Flat Rate	Flat Revenue	
Residential	32,165	\$36.44	\$1,172,075	(1) 2,372
Commercial	0	\$36.44	\$0	

Test Year Revenue at Present Rates \$1,214,905
Test Year SSIC (4.53%) Revenue \$55,035
Total Test Year Revenue at Present Rates \$1,269,940

- (1) End of period (EOP) update through June 2018. EOP customers multiplied by 12 months to annualize.
- (2) Increase usage by 112 kgal. to reflect EOP customers (9 bills times ave. monthly usage 12,467 gal.).
- (3) Decrease all consumption by 0.91% (0.9909 factor) to reflect updated 3 year average monthly usage of 12,353 gal. through June 2018.

Pro Forma Revenue at Present Rates

Metered Bills

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	240	\$11.45	\$2,750
1 inch	60	\$28.62	\$1,717
1.5 inch	24	\$57.25	\$1,374
2 inch	48	\$91.60	\$4,397
3 inch	0	\$171.75	\$0
4 inch	0	\$286.24	\$0
6 inch	0	\$572.49	\$0
Total Base Revenue			\$10,238

Commodity Gallons (thousands)	4,598
Commodity Rate per 1,000 gallons	\$7.22
Total Consumption Revenue	\$33,198

Total Metered Revenue \$43,436

Flat Rate Bills

	Pro Forma Bills	Flat Rate	Flat Revenue
Residential	34,537	\$36.44	\$1,258,511
Commercial	0	\$36.44	\$0

Pro Forma Revenue at Present Rates \$1,301,947
Pro Forma SSIC (4.53%) Revenue \$58,978
Total Pro Forma Revenue at Present Rates \$1,360,925

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Sewer Billing Analysis

Pro Forma Revenue at Company Proposed Rates

Metered Bills

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	240	\$17.65	\$4,240
1 inch	60	\$44.13	\$2,648
1.5 inch	24	\$88.25	\$2,118
2 inch	48	\$141.20	\$6,778
3 inch	0	\$264.75	\$0
4 inch	0	\$441.25	\$0
6 inch	0	\$882.50	\$0
Total Base Revenue			\$15,783

Commodity Gallons (thousands)	4,598
Commodity Rate per 1,000 gallons	\$7.50
Total Consumption Revenue	\$34,486

Total Metered Revenue \$50,268

Flat Rate Bills

	Pro Forma Bills	Flat Rate	Flat Revenue
Residential	34,537	\$58.90	\$2,034,201
Commercial	0	\$86.70	\$0

Pro Forma Revenue at Company Rates \$2,084,470

Pro Forma Revenue at Public Staff Proposed Rates

Metered Bills

Meter Size	Pro Forma Bills	Base Rate	Base Revenue
< 1 inch	240	\$19.47	\$4,677
1 inch	60	\$48.68	\$2,921
1.5 inch	24	\$97.35	\$2,336
2 inch	48	\$155.76	\$7,476
3 inch	0	\$292.05	\$0
4 inch	0	\$486.75	\$0
6 inch	0	\$973.50	\$0
Total Base Revenue			\$17,410

Commodity Gallons (thousands)	4,598
Commodity Rate per 1,000 gallons	\$9.41
Total Consumption Revenue	\$43,268

Total Metered Revenue \$60,678

Flat Rate Bills

	Pro Forma Bills	Flat Rate	Flat Revenue
Residential	34,537	\$57.11	\$1,972,381
Commercial	0	\$79.95	\$0

Pro Forma Revenue at Public Staff Rates \$2,033,059

Aqua North Carolina, Inc. - W-218, Sub 497 - Water Billing Analysis

Month	< 1 inch		1 inch	1.5 inch	2 inch	3 inch	4 inch	6 inch	Total Metered	Total Metered Usage	Flat Rate Res. Bills	Flat Rate Comm. Bills	Total Bills	Metered REU'S
	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Usage	Res. Bills	Comm. Bills	Bills	REU'S
Oct-16	58,609	335	24	47	2	6	1	59,024	330,439,100	207	4	59,235	60,171	
Nov-16	59,103	347	23	48	2	6	0	59,528	320,549,800	210	4	59,743	60,653	
Dec-16	59,232	338	25	46	2	6	0	59,649	256,732,400	209	4	59,862	60,746	
Jan-17	59,371	351	23	49	2	6	3	59,804	266,823,300	208	4	60,016	61,088	
Feb-17	59,493	353	22	49	2	6	1	59,926	225,559,700	207	4	60,136	61,108	
Mar-17	59,787	350	26	50	2	6	1	60,222	215,236,400	204	4	60,429	61,418	
Apr-17	59,784	345	29	60	2	6	1	60,227	262,745,900	206	4	60,437	61,505	
May-17	59,773	358	29	50	2	6	1	60,219	283,702,200	210	4	60,434	61,444	
Jun-17	59,930	347.7	23	49	2	6	1	60,358	346,195,800	208	4	60,571	61,536	
Jul-17	59,927	350.2	23	49	2	6	1	60,358	369,286,500	215	4	60,576	61,539	
Aug-17	59,044	364.3	28	53	2	5	1	59,497	353,475,500	207	4	59,709	60,725	
Sep-17	61,417	363.2	26	50	6.4	7.4	1	61,872	381,012,600	217	4	62,092	63,190	
Totals	715,468	4,201	301	600	28	72	12	720,683	3,611,759,200	2,508	48	723,239	735,123	
Average Usage per REU			4,913					Minus Purchased Gallons Produced Gallons	329,098,500					
									3,282,660,700					

Aqua North Carolina, Inc. - W-218, Sub 497 - Sewer Billing Analysis

Month	< 1 inch		1 inch	1.5 inch	2 inch	3 inch	4 inch	6 inch	Total Metered	Total Metered Usage**	Flat Rate Res. Bills	Flat Rate Comm. Bills	Total Bills	Metered REU'S
	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills*	Usage**	Res. Bills	Comm. Bills	Bills	REU'S
Oct-16	928	41	27	36	4	4	2	1,042	9,495,815	13,346	108	14,495	1,714	
Nov-16	971	43	27	37	6	4	1	1,089	9,065,948	13,566	108	14,763	1,750	
Dec-16	988	45	27	36	4	4	1	1,105	8,088,700	13,566	108	14,778	1,734	
Jan-17	1,013	43	26	33	6	4	4	1,129	10,170,100	13,647	108	14,883	1,905	
Feb-17	1,011	45	28	39	5	4	2	1,134	8,073,508	13,691	108	14,932	1,851	
Mar-17	1,057	45	27	41	4	4	2	1,180	8,436,450	13,694	107	14,980	1,893	
Apr-17	1,033	45	27	52	6	4	2	1,169	9,601,000	13,838	108	15,114	1,987	
May-17	1,051	51	27	42	4	4	2	1,181	9,954,700	13,768	107	15,056	1,910	
Jun-17	1,067	47	27	39	4	4	2	1,190	11,149,800	13,823	107	15,119	1,892	
Jul-17	1,043	45	25	52	7	4	2	1,178	9,966,500	14,008	107	15,292	2,002	
Aug-17	1,057	44	26	51	5	4	2	1,189	9,191,200	13,799	107	15,095	1,980	
Sep-17	1,063	48	31	44	5	4	2	1,197	13,052,000	14,405	107	15,708	1,965	
Totals	12,282	542	325	502	60	48	24	13,783	116,245,720	165,148	1,287	180,217	22,578	

* Hawthorne at the Greene and Beaver Farms are not included here
** Commercial and Residential w/o Hawthorne at the Greene

Aqua North Carolina, Inc. - W-218, Sub 497 - Brookwood Water Billing Analysis

Month	< 1 inch		1 inch	1.5 inch	2 inch	3 inch	4 inch	6 inch	Total Metered	Total Metered Usage	Flat Rate Res. Bills	Total Bills	Metered REU'S
	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Bills	Usage	Res. Bills	Bills	REU'S
Oct-16	12,926	54	1	27	5	1		13,014	73,123,200	0	13,014	13,382	
Nov-16	13,802	62	1	30	5	1		13,900	66,711,300	0	13,900	14,300	
Dec-16	13,457	56	4	32	5	1		13,555	62,488,000	0	13,555	13,974	
Jan-17	13,529	65	2	30	5	1		13,632	68,717,600	0	13,632	14,040	
Feb-17	13,497	63	2	27	4	1		13,595	61,780,200	0	13,595	13,968	
Mar-17	13,515	56	2	31	6	1		13,611	59,596,300	0	13,611	14,029	
Apr-17	13,453	58	2	36	4	0		13,553	63,898,900	0	13,553	13,959	
May-17	13,544	59	2	33	5	2		13,645	67,250,000	0	13,645	14,092	
Jun-17	13,533	59	2	33	5	1		13,634	87,485,000	0	13,634	14,056	
Jul-17	13,455	58	2	31	5	1		13,551	81,604,700	0	13,551	13,957	
Aug-17	13,661	56	2	31	5	1		13,756	77,649,200	0	13,756	14,157	
Sep-17	13,681	58	2	31	5	1		13,778	85,384,200	0	13,778	14,184	
Totals	162,053	704	24	372	59	12		163,224	855,688,600	0	163,224	168,098	
Average Usage per REU			5,090					Minus Purchased Gallons Produced Gallons	97,375,500				
									758,313,100				

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Water Billing Analysis

Month	Total Metered							Total Metered	Total Metered	
	< 1 inch Bills	1 inch Bills	1.5 inch Bills	2 inch Bills	3 inch Bills	4 inch Bills	6 inch Bills	Usage	REU'S	
Oct-16	4,064	16	3	17	1			4,101	30,060,100	4,270
Nov-16	4,070	16	3	17	1			4,107	25,544,700	4,276
Dec-16	4,111	16	3	16	1			4,147	21,510,500	4,309
Jan-17	4,122	16	6	15	1			4,160	17,412,400	4,327
Feb-17	4,138	15	4	15	1			4,174	15,705,500	4,332
Mar-17	4,154	17	3	18	1			4,193	16,117,100	4,370
Apr-17	4,165	17	3	16	1			4,202	24,232,900	4,365
May-17	4,182	16	3	16	1			4,218	34,287,500	4,380
Jun-17	4,252	15	3	16	1			4,287	43,597,600	4,448
Jul-17	4,226	20	3	16	1			4,266	42,607,600	4,434
Aug-17	4,268	17	3	16	1			4,305	38,976,500	4,469
Sep-17	4,315	17	3	16	1			4,352	35,411,900	4,516
Totals	50,068	198	40	194	12			50,512	345,464,300	52,495
Average Usage per REU			6,581							

Aqua North Carolina, Inc. - W-218, Sub 497 - Fairways Sewer Billing Analysis

Month	Total Metered							Total Metered	Flat Rate	Flat Rate	Total	Metered	Total	
	< 1 inch Bills	1 inch Bills	1.5 inch Bills	2 inch Bills	3 inch Bills	4 inch Bills	6 inch Bills	Usage	Rate	No Usage	Bills	REU'S	REU's	
Oct-16	18	5	2	4	0	0	0	29	358,700	2,618	101	2,748	73	2,690
Nov-16	18	5	2	4	0	0	0	29	355,800	2,635	101	2,765	73	2,707
Dec-16	19	5	2	4	0	0	0	30	328,800	2,654	101	2,786	74	2,728
Jan-17	19	5	2	4	0	0	0	30	275,700	2,681	101	2,812	74	2,755
Feb-17	19	5	2	4	0	0	0	30	273,700	2,689	101	2,820	74	2,762
Mar-17	19	5	2	4	0	0	0	30	272,500	2,660	101	2,791	74	2,733
Apr-17	19	5	2	4	0	0	0	30	450,300	2,678	101	2,809	74	2,751
May-17	20	5	2	4	0	0	0	31	392,600	2,701	101	2,833	75	2,776
Jun-17	20	5	2	4	0	0	0	31	384,700	2,703	101	2,835	74	2,777
Jul-17	20	5	2	4	0	0	0	31	585,900	2,690	101	2,822	75	2,765
Aug-17	20	5	2	4	0	0	0	31	474,800	2,712	101	2,844	75	2,786
Sep-17	20	5	2	4	0	0	0	31	374,800	2,745	101	2,877	75	2,819
Totals	231	60	24	48	0	0	0	363	4,528,300	32,165	1,212	33,740	885	33,050

¹EOP 101 flat rate customers that do not receive water service from Aqua. EDR 13 Q4