



**NORTH CAROLINA
PUBLIC STAFF
UTILITIES COMMISSION**

Sun 0

June 6, 2022

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

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

Dear Ms. Dunston:

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

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

Sincerely,

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

Attachments

cc: Parties of Record

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

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

DOCKET NO. W-1333, SUB 0

DOCKET NO. W-1130, SUB 11

In the Matter of

Application by Currituck Water and)	SUPPLEMENTAL
Sewer, LLC, 4700 Homewood Court,)	TESTIMONY OF
Suite 108, Raleigh, North Carolina)	IRIS MORGAN
27609, and Sandler Utilities at Mill Run,)	PUBLIC STAFF-
LLC, 448 Viking Drive, Suite 220,)	NORTH CAROLINA
Virginia Beach, Virginia 23452, for)	UTILITIES COMMISSION
Authority to Transfer the Sandler)	
Utilities at Mill Run Wastewater System)	
and Public Utility Franchise in Currituck)	
County, North Carolina, and for)	
Approval of Rates.)	

BEFORE THE NORTH CAROLINA UTILITIES COMMISSION

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

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

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

JUNE 6, 2022

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

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

8 **Q. ARE YOU THE SAME IRIS MORGAN WHOSE DIRECT**
9 **TESTIMONY AND EXHIBITS WERE FILED IN THIS DOCKET ON**
10 **MARCH 2, 2022?**

11 A. Yes.

12 **Q. WHAT IS THE PURPOSE OF YOUR SUPPLEMENTAL**
13 **TESTIMONY IN THIS PROCEEDING?**

1 A. The purpose of my supplemental testimony is to present the
2 accounting adjustments I have made to my direct testimony and
3 exhibit because of additional information provided by Sandler Utilities
4 at Mill Run, LLC (Sandler) to the Public Staff subsequent to the filing
5 of the Public Staff's direct testimony and exhibits. In addition, my
6 supplemental testimony also presents revisions recommended by
7 Public Staff witness Franklin as a result of additional information
8 provided in response to Public Staff data requests.

9 **Q. PLEASE EXPLAIN THE REVISIONS YOU HAVE MADE IN YOUR**
10 **SUPPLEMENTAL EXHIBITS.**

11 A. I have prepared one exhibit, which includes four schedules.
12 Schedule 1 presents the calculation of net plant in service. Schedule
13 2 presents the calculation of the purchase price. Schedules 3 and 4
14 present the calculation of plant in service, accumulated depreciation
15 and depreciation expense before and after April 21, 2021, the signing
16 date of the Asset Purchase Agreement between Sandler and
17 Currituck Water and Sewer, LLC. Additionally, I calculated
18 accumulated depreciation and depreciation expense to reflect
19 depreciation related to the revised plant in service shown on
20 Schedules 3 and 4. I depreciated the property using the service lives
21 recommended by Public Staff witness Franklin. Finally, I calculated
22 a revised accumulated depreciation amount based on the length of

1 time each plant item has been in service, using the half-year
2 convention in the first year of an item's depreciable life.

3 **Q. PLEASE EXPLAIN THE CALCULATION FOR NET PLANT IN**
4 **SERVICE.**

5 A. As shown on Schedule 1, the Public Staff has calculated a revised
6 net plant in service amount of \$424,779 through June 30, 2022, for
7 this proceeding.

8 First, I started with the plant in service amount of \$2,206,202 and
9 contribution in aid of construction amount of \$1,937,599, approved
10 by the Commission in the Company's last general rate case
11 proceeding in Docket No. W-1130, Sub 8. This plant in service is now
12 fully depreciated and/or contributed. To this amount, I added
13 \$515,820 of additional plant items recommended by Public Staff
14 witness Franklin, for a total amount of \$2,722,022 for plant in service.
15 Next, I calculated \$91,041 of accumulated depreciation on the
16 additional plant items using the service lives Public Staff witness
17 Franklin recommended. These revisions result in a total net plant in
18 service amount of \$424,779, as shown on Schedule 1 of **Morgan**
19 **Supplemental Exhibit I.**

20 **Q. WHAT REVISIONS HAVE BEEN MADE TO THE PURCHASE**
21 **PRICE?**

1 A. The Public Staff calculated a purchase price of \$613,623 for this
2 transfer proceeding. This amount includes \$250,000 from the
3 Revised and Restated Asset Purchase Agreement (APA) and
4 \$413,590 of additional plant items since April 14, 2021, less \$49,967
5 of accumulated depreciation. This calculation results in a purchase
6 price of \$613,623, as shown on Schedule 2 of **Morgan**
7 **Supplemental Exhibit 1.**

8 **Q. DOES THIS CONCLUDE YOUR TESTIMONY?**

9 A. Yes, it does.

INDEX TO MORGAN EXHIBIT I - REVISED

Line No.	<u>Title</u>	<u>Schedule Number</u>
1	CALCULATION OF NET PLANT IN SERVICE	1
2	CALCULATION OF PURCHASE PRICE	2
3	CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND AND DEPRECIATION EXPENSE - SUB 8 RATE CASE	3
4	CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND AND DEPRECIATION EXPENSE - POST RATE CASE ADDITIONS	4

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
CALCULATION OF NET PLANT IN SERVICE
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 1
 Revised

Line No.	<u>Item</u>	Amount Per Sub 8 Rate Case (a)	Additions Since Sub 8 Rate Case (b)	Total Net Plant In Service (c) [6]
1	Plant in service	\$2,206,202 [1]	\$515,820 [4]	\$2,722,022
2	Accumulated depreciation	(268,603) [2]	(\$91,041) [5]	(359,644)
3	Contributions in aid of construction	<u>(1,937,599) [3]</u>	<u>0</u>	<u>(1,937,599)</u>
4	Net plant in service (Sum of L1 thru L3)	<u>\$0</u>	<u>\$424,779</u>	<u>\$424,779</u>

[1] Morgan Exhibit I, Schedule 3, Column (a), Line 111.
 [2] Morgan Exhibit I, Schedule 3, Column (f), Line 111.
 [3] Morgan Exhibit I, Schedule 3, Column (a), Line 43.
 [4] Morgan Exhibit I, Schedule 4, Column (a), Line 47.
 [5] Morgan Exhibit I, Schedule 4, Column (f), Line 47.
 [6] Column (a) + Column (b).

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
CALCULATION OF PURCHASE PRICE
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 2
 Revised

Line No.	<u>Item</u>	<u>Amount</u>
1	Purchase price	<u>\$250,000</u> [1]
2	Post April 2021 plant additions	413,590 [2]
3	Post April 2021 plant additions accumulated depreciation	<u>(49,967)</u> [3]
4	Post April 2021 net plant in service (L2 + L3)	<u>363,623</u>
5	Total purchase price (L1 + L4)	<u><u>\$613,623</u></u>

[1] Per Asset Purchase Agreement.
 [2] Morgan Exhibit I, Schedule 4, Column (a), Line 46.
 [3] Morgan Exhibit I, Schedule 4, Column (f), Line 46.

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION AND DEPRECIATION EXPENSE - SUB 8 RATE CASE
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 3
 Revised

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service (b)	Life (c)	Years in Service [2] (d)	Annual Depreciation [3] (e)	Accumulated Depreciation [4] (f)
Plant in service allowed in Sub 8 rate case proceeding:							
1	Installation: EQ pumps & Bar screen	\$13,000 [1]	2004 [1]	10	[1] 18.0	\$0	\$13,000
2	Replacement: 2 hp surge pump	5,301 [1]	2005 [1]	5	[1] 17.0	0	5,301
3	Replacement: Busch 0630 vacuum pump	10,687 [1]	2005 [1]	10	[1] 17.0	0	10,687
4	Noise reduction at plant	2,066 [1]	2005 [1]	5	[1] 17.0	0	2,066
5	Rewind Myers pump	874 [1]	2005 [1]	5	[1] 17.0	0	874
6	Rebuild 50 hp motor	1,176 [1]	2005 [1]	5	[1] 17.0	0	1,176
7	Repair: blower motor	1,969 [1]	2005 [1]	5	[1] 17.0	0	1,969
8	Replacement: relay, pressure switch fill cap	897 [1]	2006 [1]	5	[1] 16.0	0	897
9	Replacement: vacuum pump	13,458 [1]	2006 [1]	5	[1] 16.0	0	13,458
10	Repair: collapsed pit (labor)	3,000 [1]	2006 [1]	5	[1] 16.0	0	3,000
11	Replacement: surge pump at plant (labor)	330 [1]	2006 [1]	5	[1] 16.0	0	330
12	Replacement: motor and pulley	680 [1]	2006 [1]	5	[1] 16.0	0	680
13	3" rebuild kit and diaphragm	393 [1]	2006 [1]	5	[1] 16.0	0	393
14	77" valve pit flex hose & diaphragm	468 [1]	2006 [1]	5	[1] 16.0	0	468
15	Replacement: valves, controller and surge compressor	1,870 [1]	2006 [1]	5	[1] 16.0	0	1,870
16	Replacement: controllers	960 [1]	2006 [1]	5	[1] 16.0	0	960
17	Controller/Sensor	5,746 [1]	2006 [1]	5	[1] 16.0	0	5,746
18	Control relay	508 [1]	2006 [1]	5	[1] 16.0	0	508
19	Controller/Valve	793 [1]	2006 [1]	5	[1] 16.0	0	793
20	Pump tanks repair	10,572 [1]	2007 [1]	5	[1] 15.0	0	10,572
21	Motor removal & repair	720 [1]	2007 [1]	5	[1] 15.0	0	720
22	Motor repair	1,065 [1]	2007 [1]	5	[1] 15.0	0	1,065
23	Materials	2,607 [1]	2007 [1]	5	[1] 15.0	0	2,607
24	Motor repair	1,007 [1]	2007 [1]	5	[1] 15.0	0	1,007
25	Motor repair	869 [1]	2007 [1]	5	[1] 15.0	0	869
26	8" Milliken valve	1,813 [1]	2008 [1]	5	[1] 14.0	0	1,813
27	Repair: collapsed pit (102 Eagleton)	2,380 [1]	2008 [1]	5	[1] 14.0	0	2,380
28	Pump	903 [1]	2008 [1]	5	[1] 14.0	0	903
29	Valve replacement	1,323 [1]	2008 [1]	5	[1] 14.0	0	1,323
30	Replacement: collapsed pit (St. Andrews)	2,432 [1]	2008 [1]	5	[1] 14.0	0	2,432
31	Pain ing at wastewater treatment plant	1,992 [1]	2008 [1]	5	[1] 14.0	0	1,992
32	Pump	731 [1]	2008 [1]	5	[1] 14.0	0	731
33	Repair: collapsed pit (Greenview)	2,490 [1]	2008 [1]	5	[1] 14.0	0	2,490
34	Installation: rebuilt pit (Greenview)	1,923 [1]	2008 [1]	5	[1] 14.0	0	1,923
35	Motor	428 [1]	2008 [1]	5	[1] 14.0	0	428
36	Install 6 controller rebuild kits	540 [1]	2008 [1]	5	[1] 14.0	0	540

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
**CALCULATION OF PLANT IN SERVICE, ACCUMULATED
 DEPRECIATION AND DEPRECIATION EXPENSE - SUB 8 RATE CASE**
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 3
 Revised

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service (b)	Life (c)	Years in Service [2] (d)	Annual Depreciation [3] (e)	Accumulated Depreciation [4] (f)
37	Replacement: controller valve	120 [1]	2008 [1]	5 [1]	14.0	0	120
38	Replacement: controller valve	120 [1]	2008 [1]	5 [1]	14.0	0	120
39	Replacement: controller valve & surge	120 [1]	2008 [1]	5 [1]	14.0	0	120
40	Replacement: 7 controllers & 5 valves	600 [1]	2008 [1]	5 [1]	14.0	0	600
41	Replacement: controller	120 [1]	2008 [1]	5 [1]	14.0	0	120
42	Replacement: pit and troubleshoot pit at Eagleton	4,911 [1]	2009 [1]	5 [1]	13.0	0	4,911
43	Fully contributed plant from W-1130, Sub 2 rate case proceeding	1,937,599 [1]				0	0
44	Rainbird stratus II irrigation computer	10,622 [1]	2009 [1]	5 [1]	13.0	0	10,622
45	Replace pit 266 Greenview Road	2,389 [1]	2009 [1]	5 [1]	13.0	0	2,389
46	Repair pits replace valves and controllers (Nov storm)	9,916 [1]	2009 [1]	5 [1]	13.0	0	9,916
47	Replace pit 252/254 Greeview Road	4,201 [1]	2010 [1]	5 [1]	12.0	0	4,201
48	Replace pit 197/199 Greenview Road	3,159 [1]	2010 [1]	5 [1]	12.0	0	3,159
49	Replace clarifier arm	614 [1]	2010 [1]	5 [1]	12.0	0	614
50	Replace blower motor	7,999 [1]	2010 [1]	5 [1]	12.0	0	7,999
51	Consulting fees on expansion of plant	4,195 [1]	2010 [1]	5 [1]	12.0	0	4,195
52	Replacement transformer on EQ panel	440 [1]	2010 [1]	5 [1]	12.0	0	440
53	Replace EQ panel	420 [1]	2010 [1]	5 [1]	12.0	0	420
54	Replace vacuum canister	708 [1]	2010 [1]	5 [1]	12.0	0	708
55	Replace skimmer motor	1,198 [1]	2010 [1]	5 [1]	12.0	0	1,198
56	Replace pit 266 Greenview Road	3,584 [1]	2010 [1]	5 [1]	12.0	0	3,584
57	Pond repair	7,600 [1]	2010 [1]	5 [1]	12.0	0	7,600
58	Backwash pump filter	439 [1]	2010 [1]	5 [1]	12.0	0	439
59	150 signs	2,700 [1]	2011 [1]	5 [1]	11.0	0	2,700
60	Electric blower motor	4,799 [1]	2011 [1]	5 [1]	11.0	0	4,799
61	Replace solenoid valve	1,303 [1]	2011 [1]	5 [1]	11.0	0	1,303
62	Rainbird rain watch system	3,170 [1]	2011 [1]	5 [1]	11.0	0	3,170
63	Bridge filter	1,228 [1]	2011 [1]	5 [1]	11.0	0	1,228
64	Replace EQ panel	1,610 [1]	2011 [1]	5 [1]	11.0	0	1,610
65	Hurricane Irene repairs	2,910 [1]	2011 [1]	5 [1]	11.0	0	2,910
66	Repair pit 220 Greenview Road	2,925 [1]	2011 [1]	5 [1]	11.0	0	2,925
67	Replace mud well pump	613 [1]	2011 [1]	5 [1]	11.0	0	613
68	Replace auto dialer	2,665 [1]	2011 [1]	5 [1]	11.0	0	2,665
69	Airvac pumps and valves	4,587 [1]	2011 [1]	5 [1]	11.0	0	4,587
70	Replace beaker blower #2	627 [1]	2012 [1]	5 [1]	10.0	0	627
71	Repair blower motor	420 [1]	2012 [1]	5 [1]	10.0	0	420
72	Replace mud well pump	939 [1]	2012 [1]	5 [1]	10.0	0	939
73	Replace mud well pump	939 [1]	2012 [1]	5 [1]	10.0	0	939

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
**CALCULATION OF PLANT IN SERVICE, ACCUMULATED
 DEPRECIATION AND DEPRECIATION EXPENSE - SUB 8 RATE CASE**
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 3
 Revised

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service (b)	Life (c)	Years in Service [2] (d)	Annual Depreciation [3] (e)	Accumulated Depreciation [4] (f)
74	Repair pit 163 Eagleton	1,140 [1]	2012 [1]	5 [1]	10.0	0	1,140
75	Repair UV system	360 [1]	2012 [1]	5 [1]	10.0	0	360
76	Replacing bearing one blower #1	293 [1]	2012 [1]	5 [1]	10.0	0	293
77	Repair blower control	842 [1]	2012 [1]	5 [1]	10.0	0	842
78	Gravel driveway	1,630 [1]	2012 [1]	5 [1]	10.0	0	1,630
79	Controller rebuild	3,230 [1]	2012 [1]	5 [1]	10.0	0	3,230
80	Pump	1,823 [1]	2012 [1]	5 [1]	10.0	0	1,823
81	Replace Pit 282 GVR	1,831 [1]	2013 [1]	5 [1]	9.0	0	1,831
82	Rebuild starter	643 [1]	2013 [1]	5 [1]	9.0	0	643
83	Replace dich pump motor	3,201 [1]	2013 [1]	5 [1]	9.0	0	3,201
84	Replace rebuuuilt EQ Pump	963 [1]	2013 [1]	5 [1]	9.0	0	963
85	Repair leak in main vacuum line	1,718 [1]	2013 [1]	5 [1]	9.0	0	1,718
86	Replace EQ pump at the WWTP	2,325 [1]	2013 [1]	5 [1]	9.0	0	2,325
87	Replace Controller Valve 259 GVR	600 [1]	2013 [1]	5 [1]	9.0	0	600
88	Unclog and reinstall diffusers	1,000 [1]	2013 [1]	5 [1]	9.0	0	1,000
89	Replace Pit 276 GVR	1,200 [1]	2013 [1]	5 [1]	9.0	0	1,200
90	Change out pump impellers	1,400 [1]	2013 [1]	5 [1]	9.0	0	1,400
91	Replace Pit 148 GVR	925 [1]	2013 [1]	5 [1]	9.0	0	925
92	Troubleshoot filter bridge and blower	1,251 [1]	2013 [1]	5 [1]	9.0	0	1,251
93	Repair 3" Vac Line 237 GVR	4,637 [1]	2013 [1]	5 [1]	9.0	0	4,637
94	Repair and reinstall washwater pump	969 [1]	2013 [1]	5 [1]	9.0	0	969
95	Tes ing equipment	3,997 [1]	2013 [1]	5 [1]	9.0	0	3,997
96	Tes ing equipment	834 [1]	2014 [1]	5 [1]	8.0	0	834
97	Replace controllers and valves at multiple loca ions	930 [1]	2014 [1]	5 [1]	8.0	0	930
98	Replace controllers and valves at multiple loca ions	1,380 [1]	2014 [1]	5 [1]	8.0	0	1,380
99	Replace bearing on blower	2,869 [1]	2014 [1]	5 [1]	8.0	0	2,869
100	Repair Dister Motor	1,407 [1]	2014 [1]	5 [1]	8.0	0	1,407
101	Replace starters on vacuum pumps	2,634 [1]	2014 [1]	5 [1]	8.0	0	2,634
102	Rebuild valve pit - elementary School	2,148 [1]	2014 [1]	5 [1]	8.0	0	2,148
103	Replace controllers and valves at mul iple locations	1,170 [1]	2014 [1]	5 [1]	8.0	0	1,170
104	Replace tube filters in vacuum pumps	6,547 [1]	2014 [1]	5 [1]	8.0	0	6,547
105	Replace Pit 1129 Eagleton Circle	1,481 [1]	2014 [1]	5 [1]	8.0	0	1,481
106	Replace float in Clearwell, controllers and valves	882 [1]	2014 [1]	5 [1]	8.0	0	882
107	Repair UV racks at plant	753 [1]	2014 [1]	5 [1]	8.0	0	753
108	Replace controllers and valves at multiple loca ions	944 [1]	2014 [1]	5 [1]	8.0	0	944
109	System failure - replaced controllers and valves	4,960 [1]	2014 [1]	5 [1]	8.0	0	4,960
110	Rebuild vacuum pump material and labor	10,805 [1]	2015 [1]	5 [1]	7.0	0	10,805

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
**CALCULATION OF PLANT IN SERVICE, ACCUMULATED
 DEPRECIATION AND DEPRECIATION EXPENSE - SUB 8 RATE CASE**
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 3
 Revised

Line No.	Item	Plant In Service Per Public Staff (a)	Year Placed In Service (b)	Life (c)	Years in Service [2] (d)	Annual Deprecia ion [3] (e)	Accumulated Depreciation [4] (f)
111	Total plant in service since the last rate case (Sum of L1 thru L110)	<u>\$2,206,202</u>				<u>\$0</u>	<u>\$268,603</u>

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

CURRITUCK WATER AND SEWER, LLC
Docket No. W-1333, Sub 0
**CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION
AND DEPRECIATION EXPENSE - POST RATE CASE ADDITIONS**
As Of June 30, 2022

Public Staff
Morgan Exhibit I
Schedule 4
Revised

Line No.	Item	Plant In Service Per Public Staff [1] (a)	Year Placed In Service [1] (b)	Life [2] (c)	Years in Service [3] (d)	Annual Depreciation [4] (e)	Accumulated Depreciation [5] (f)
Plant additions since Sub 8 rate case proceeding							
1	Isolation valve installation	\$4,200	2016	7	6.0	\$600	\$3,600
2	Isolation valve installation	4,800	2016	7	6.0	686	4,116
3	UV System repair	6,392	2016	7	6.0	913	5,478
4	Gravel roadway to plant	2,381	2016	15	6.0	159	954
5	Grading and gravel entrance to plant	1,665	2016	15	6.0	111	666
6	Hurrican Matthew - 4 pits replacement	6,000	2016	10	6.0	600	3,600
7	EQ pump and cable replacement	2,061	2017	7	5.0	294	1,470
8	Back up motor for vac pumps	1,241	2017	7	5.0	177	885
9	Ditch pump repair	9,669	2018	7	4.0	1381	5,524
10	Replace Pit @ 304 GVR	2,566	2020	10	2.0	257	514
11	Controllers, labor, pumps & motor miscallaneous items	7,618	2020	7	2.0	1088	2,176
12	45 FloVac Controllers & Shipping	2,762	2020	7	2.0	395	790
13	Reconditioned HP vacuum pump & 1 Baldor 25HP motor	1,951	2020	7	2.0	279	558
14	New cornell pump furnish and installation	7,008	2020	7	2.0	1001	2,002
15	HP motor	500	2020	7	2.0	71	142
16	Additional taxes due on invoices 4989/4990/4991	350	2020	7	2.0	50	100
17	30 New Controllers	6,363	2020	7	2.0	909	1,818
18	26 Controllers, 10 FloVac 3" valve piston type & parts/install	10,747	2020	7	2.0	1535	3,070
19	Sewer plant, pump renew and replace	855	2020	7	2.0	122	244
20	57 FloVac Controllers, 20 New & 37 Rebuilt	4,734	2020	7	2.0	676	1,352
21	Complete pits	8,808	2021	10	1.0	881	881
22	Engineering System - ditch motor	4,168	2021	7	1.0	595	595
23	E Haddock Enterprises - excavate pit for sewer tank	5,391	2021	10	1.0	539	539
24	Plant additions through April 2021 (Sum of L1 thru L23)	<u>102,229</u>				<u>13,319</u>	<u>41,074</u>
25	HP Ebara sewage pump	4,822	2021	7	1.0	689	689
26	Check valve furnish and installation	6,929	2021	7	1.0	990	990
27	Pole mount lock box for controllers	10,595	2021	10	1.0	1060	1,060
28	30 Flovac controllers	9,607	2021	7	1.0	1372	1,372
29	263 GVR - replace pit	4,830	2021	10	1.0	483	483
30	35 Flovac controllers	13,375	2021	7	1.0	1911	1,911
31	Remote mounting kits	23,952	2021	7	1.0	3422	3,422
32	Controllers, valves & rebuild service	21,777	2021	7	1.0	3111	3,111
33	Wireless monitoring system	32,025	2021	7	1.0	4575	4,575
34	Monitoring kit	1,586	2021	7	1.0	227	227
35	Filter kit for vacuum pit	1,601	2021	7	1.0	229	229
36	50 tons of rock driveway repair	10,350	2021	7	1.0	1479	1,479

CURRITUCK WATER AND SEWER, LLC
 Docket No. W-1333, Sub 0
**CALCULATION OF PLANT IN SERVICE, ACCUMULATED DEPRECIATION
 AND DEPRECIATION EXPENSE - POST RATE CASE ADDITIONS**
 As Of June 30, 2022

Public Staff
Morgan Exhibit I
 Schedule 4
 Revised

Line No.	Item	Plant In	Year Placed	Life	Years in	Annual	Accumulated
		Service Per Public Staff [1]	In Service [1]				
		(a)	(b)	(c)	(d)	(e)	(f)
37	Monitoring system	183,775	2022	10	1.0	18378	18,378
38	Remote Monitoring Kits 3rd Shipment of 56	21,937	2022	7	1.0	3134	3,134
39	Vacuum Pump	17,080	2022	7	1.0	2440	2,440
40	Ultrasonic Flowmeter	3,635	2022	7	1.0	519	519
41	26 Additional Pedestal Mounted Controllers	12,730	2022	7	1.0	1819	1,819
42	Exchange Vacuum Pump	19,371	2022	7	1.0	2767	2,767
43	Failed Pit Replacement	5,046	2022	10	1.0	505	505
44	Failed Pit Replacement	4,967	2022	10	1.0	497	497
45	Construct 3 Monitoring Wells & Submit Completion Report	3,600	2022	10	1.0	360	360
46	Post April 2021 plant additions (Sum of L25 thru L33)	<u>413,590</u>				<u>49,967</u>	<u>49,967</u>
47	Total plant in service since the last rate case (L24 + L46)	<u>\$515,820</u>				<u>\$63,286</u>	<u>\$91,041</u>

[1] Per examination of Company's financial records.
 [2] Provided by Public Staff Engineer Franklin.
 [3] Based on year placed in service using half year convention.
 [4] Column (a) divided by Column (c), unless fully depreciated.
 [5] Column (d) x Column (e), unless fully depreciated.