

NC AQUARIUM at FORT FISHER RATE COMPARISON

Rate Type	Monthly		
	Current Rate	New Rate	Increase/Decrease
Fixed Rate	378.36	360.40	(17.96)
Capital Recovery	62.29	62.28	(0.01)
Totals	440.65	422.68	(17.97)

Rate Type	Annual		
	Current Rate	New Rate	Increase/Decrease
Fixed Rate	4,540.32	4,324.81	(215.51)
Capital Recovery	747.48	747.33	(0.15)
Totals	5,287.80	5,072.13	(215.67)

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2021-2022 Rate Structure**

FLOW PERIOD 7/1/20 TO 6/30/21

ADMINISTRATION TOTALS	TREAT %	APPLIED COSTS	FIXED COSTS	VARIABLE COSTS	TOTAL	DEPRECIATED CAPITAL	FIXED %
SALARIES	15%	\$ 258,187.19	\$ 38,728.08	\$ -	\$ 38,728.08		100%
FICA	15%	\$ 19,751.32	\$ 2,962.70	\$ -	\$ 2,962.70		100%
GROUP INSURANCE	15%	\$ 24,853.90	\$ 3,728.09	\$ -	\$ 3,728.09		100%
RETIREMENT	15%	\$ 19,364.04	\$ 2,904.61	\$ -	\$ 2,904.61		100%
TRAVEL/TRAINING	15%	\$ 80.00	\$ 12.00	\$ -	\$ 12.00		100%
M&R EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
M&R Software	5%	\$ -	\$ -	\$ -	\$ -		50%
PROFESSIONAL SERVICES	5%	\$ 14,175.00	\$ 354.38	\$ 354.38	\$ 708.75		50%
INSURANCE, BONDS	18.13%	\$ -	\$ -	\$ -	\$ -		100%
CAP PROJECTS EQUIP	5%	\$ -	\$ -	\$ -	\$ -		50%
Notes Pymt for new Town Hall 5.17% 20YR ('03) Final Pymt 7/2019	37.25%	\$ -	\$ -	\$ -	\$ -	\$ -	100%
ADMINISTRATION TOTALS		\$ 336,411.45	\$ 48,689.84	\$ 354.38	\$ 49,044.22		
LESS CAPITAL RECOVERY AMOUNTS							
CAPITAL RECOVERY DEBT (w/beginning year)							
Notes Pymt- WWTP UPGRADE REVENUE BONDS 25 YR ('16)	100%	\$ 89,715.08	\$ 89,715.08	\$ -	\$ 89,715.08	\$ 1,303,676	100%
Total Capital Recovery Debt		\$ -	\$ 89,715.08	\$ -	\$ -		

**WASTEWATER TREATMENT RATE DETERMINATION for KURE BEACH
FY 2021-2022 Rate Structure**

FLOW PERIOD 7/1/20 TO 6/30/21

TREATMENT OPERATIONS	FIXED COSTS	VARIBALE COSTS	TOTAL	FIXED %	VAR %
SALARIES	263,252.18	-	263,252.18	100.00%	0%
OVERTIME	1,687.58	-	1,687.58	100.00%	0%
FICA TAXES	19,700.03	-	19,700.03	100.00%	0%
GROUP INS	38,795.67	-	38,795.67	100.00%	0%
RETIREMENT	42,040.44	-	42,040.44	100.00%	0%
401K Match	6,482.72	-	6,482.72	100.00%	0%
UNIFORMS	2,357.00	-	2,357.00	100.00%	0%
WORKMANS COMP	5,593.50	-	5,593.50	100.00%	0%
UNEMPLOYMENT	-	-	-	100.00%	0%
PHONES/CELLPHONES/DATA	3,615.96	-	3,615.96	100.00%	0%
ELECTRIC	-	127,071.69	127,071.69	0%	100%
TRAVEL	919.33	-	919.33	100%	0%
M&R BUILDINGS	10,739.61	-	10,739.61	100%	0%
M&R EQUIPMENT	9,390.73	9,390.73	18,781.46	50%	50%
M&R GROUND	4,650.63	4,650.63	9,301.25	50%	50%
M&R COMPUTERS	363.36	363.36	726.72	50%	50%
MAINTENANCE FLEET/CAPITAL OUTLAY					
a). OPERATIONAL EXPENSE FOR WWTP (813)	1,683.29	1,683.29	3,366.58	50%	50%
b). CAPITAL OUTLAY (PROJECT FUND)	-	-	-	50%	50%
CHEMICALS	-	74,052.04	74,052.04	0%	100%
SUPPLIES	1,584.73	1,584.73	3,169.45	50%	50%
SMALL TOOLS	542.78	542.78	1,085.56	50%	50%
CONTRACT SERVICES	-	105,970.85	105,970.85	0%	100%
PROFESSIONAL SERVICES	-	42,601.65	42,601.65	0%	100%
PLANT RENOVATION	-	67,842.70	67,842.70	100%	0%
RENTAL OF PROPERTY	11,250.00	-	11,250.00	100%	0%
LIABILITY INSURANCE	20,842.00	-	20,842.00	100%	0%
DUES & SUBSCRIPTIONS	-	-	-	100%	0%
PERMITS & FEES	20,050.00	-	20,050.00	100%	0%
PPE & SAFETY EQUIPMENT	4,952.91	-	4,952.91	100%	0%
CAPITAL PROJECTS EQUIP	-	-	-	50%	50%
TOTAL OPERATIONS COSTS (Page 2)	470,494.44	435,754.44	906,248.88		
TOTAL ADMINSTRATIVE COSTS (Page 1)	48,689.84	354.38	49,044.22		
TOTAL APPLIED COSTS	519,184.28	436,108.82	955,293.10		

**WASTEWATER TREATMENT RATE DETERMINATION for NC AQUARIUM at FORT FISHER
FY 2021-2022 Rate Structure**

FLOW PERIOD 7/1/20 TO 6/30/21

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Rate Calculation and Summary

Monthly Fixed Cost

Actual Sewerage Flows:

Annual Flow from Carolina Beach	326,396,000	
Annual Flow from Kure Beach (1)	84,421,000	
Projected Annual Flow from NC Aquarium	7,300,000	(Based on 80% of allocated flow)
Total Flow at WWTP (2)	410,817,000	
Average Annual Flow by Kure Beach (1 ÷ 2)	20.550%	

Percentage Allocation of Total Flow:

Total Flow allocated to Kure Beach	727,784 GPD
Total NPDES permitted plant model period	3 MGD
Percentage of flow allocated to Kure Beach	24.259467%
Total Flow allocated to NC Aquarium	25,000 GPD
Percentage of flow allocated to NC Aquarium	0.8330%
TOTAL flow % allocated to Kure Bch/NC Aquarium	25.092467%

Fixed Operations Costs from page 2	519,184.28
Fixed Capital Recovery Costs from page 1	89,715.08

	Annual	Monthly
Fixed Operations Costs	\$ 519,184.28	
Fixed % Rate for Fixed Operations Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Fixed Operations Cost	\$ 4,324.81	\$ 360.40
Fixed Capital Recovery Costs	\$ 89,715.08	
Fixed % Rate for Capital Recovery Costs	0.8330%	
Annual Fixed Rate for NC Aquarium Capital Recovery Costs	\$ 747.33	\$ 62.28
Total Annual Fixed Operations & Capital Recovery Costs for NC Aquarium	\$ 5,072.13	\$ 422.68

Gallonge Rate from Variable Costs - Not Applicable

	Annual	Monthly
Total Fixed Rate cost for NC Aquarium for Wastewater Treatment	\$ 5,072.13	\$ 422.68

Wastewater Treated

FLOW PERIOD 7/1/20 TO 6/30/21

Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-20	31,473,400	11,280,600	42,754,000	26.38%
Aug-20	35,024,600	13,753,400	48,778,000	28.20%
Sep-20	28,246,800	9,292,200	37,539,000	24.75%
Oct-20	26,039,600	6,265,400	32,305,000	19.39%
Nov-20	25,955,500	5,077,500	31,033,000	16.36%
Dec-20	23,894,300	4,297,700	28,192,000	15.24%
Jan-21	22,766,300	4,543,700	27,310,000	16.64%
Feb-21	30,113,100	8,036,900	38,150,000	21.07%
Mar-21	23,952,600	4,881,400	28,834,000	16.93%
Apr-21	21,329,800	4,062,200	25,392,000	16.00%
May-21	22,580,100	2,627,900	25,208,000	10.42%
Jun-21	35,019,900	10,302,100	45,322,000	22.73%
	326,396,000	84,421,000	410,817,000	20.55%

Kure Beach flow gallons in FY20-21

PRIOR YEAR FLOW Wastewater Treated

FLOW PERIOD 7/1/19 TO 6/30/20

Month	Carolina Beach Flow	Kure Beach Flow	Total Flow	KB's Mthly % of Total Flow
Jul-19	25,233,400	7,793,600	33,027,000	23.60%
Aug-19	20,971,900	10,636,100	31,608,000	33.65%
Sep-19	21,911,800	8,440,200	30,352,000	27.81%
Oct-19	18,095,400	5,185,600	23,281,000	22.27%
Nov-19	21,180,400	4,078,600	25,259,000	16.15%
Dec-19	18,636,700	4,297,300	22,934,000	18.74%
Jan-20	17,859,500	4,357,700	22,217,200	19.61%
Feb-20	20,351,500	5,300,000	25,651,500	20.66%
Mar-20	22,194,900	6,364,200	28,559,100	22.28%
Apr-20	17,326,500	2,332,500	19,659,000	11.86%
May-20	25,806,200	5,803,800	31,610,000	18.36%
Jun-20	41,492,600	13,127,400	54,620,000	24.03%
	271,060,800	77,717,000	348,777,800	22.28%

Variance between FY19/20 and FY20/21	55,335,200	6,704,000	62,039,200
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NC Aquarium
7/1/2021-6/30/2022

<i>Month</i>	<i>Year</i>	<i>Monthly Gallons</i>	<i>Amount Paid</i>	<i>Adjusted Amount Due to Audit</i>	<i>Difference</i>
July	2021	No Data	440.65	422.68	-17.97
August	2021	No Data	440.65	422.68	-17.97
September	2021	No Data	440.65	422.68	-17.97
October	2021	No Data	440.65	422.68	-17.97
November	2021	No Data	440.65	422.68	-17.97
December	2021	No Data	440.65	422.68	-17.97
January	2022	No Data	440.65	422.68	-17.97
February	2022	No Data	440.65	422.68	-17.97
March	2022	No Data	440.65	422.68	-17.97
April					0.00
May					0.00
June					0.00
Total Due for 2020/2021			0		-161.73

Total Due to Aquarium

\$ (161.73)