



**NORTH CAROLINA  
PUBLIC STAFF  
UTILITIES COMMISSION**

March 12, 2024

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

Re: Docket Nos. W-1259, Sub 5 and W-1328, Sub 6 – Application for Transfer of Public Utility Franchise from Meadowlands Development, LLC, to Red Bird Water and for Approval of Rates

Dear Ms. Dunston,

Attached for filing on behalf of the Public Staff in the above-referenced dockets is the joint settlement testimony and exhibit of Charles A. Akpom, Shashi M. Bhatta, and John R. Hinton.

By copy of this letter, we are forwarding a copy to all parties of record by electronic delivery.

Sincerely,

Electronically submitted

/s/ James Bernier, Jr.

Staff Attorney

[james.bernier@psncuc.nc.gov](mailto:james.bernier@psncuc.nc.gov)

/s/Megan Jost

Staff Attorney

[megan.jost@psncuc.nc.gov](mailto:megan.jost@psncuc.nc.gov)

cc: Parties of Record

Executive Director  
(919) 733-2435

Accounting  
(919) 733-4279

Consumer Services  
(919) 733-9277

Economic Research  
(919) 733-2267

Energy  
(919) 733-2267

Legal  
(919) 733-6110

Transportation  
(919) 733-7766

Water/Telephone  
(919) 733-5610

## **CERTIFICATE OF SERVICE**

I certify that a copy of the foregoing has been served on all parties of record or their attorneys, or both, in accordance with Commission Rule R1-39, by United States Mail, first class or better; by hand delivery; or by means of facsimile or electronic delivery upon agreement of the receiving party.

This the 12th day March, 2024.

Electronically submitted  
/s/ Megan Jost  
Staff Attorney



**BEFORE THE NORTH CAROLINA UTILITIES COMMISSION**

**DOCKET NO. W-1259, SUB 5**

**DOCKET NO. W-1328, SUB 6**

In the Matter of	)	<b>JOINT SETTLEMENT</b>
Application of Meadowlands	)	<b>TESTIMONY OF</b>
Development, LLC, and Red Bird Utility	)	<b>CHARLES A. AKPOM,</b>
Operating Company, LLC, d/b/a Red	)	<b>SHASHI M. BHATTA, AND</b>
Bird Water for Transfer of Public Utility	)	<b>JOHN R. HINTON</b>
Franchise in Meadowlands Subdivision	)	<b>PUBLIC STAFF –</b>
in Davidson County, North Carolina, and	)	<b>NORTH CAROLINA</b>
for Approval of Rates	)	<b>UTILITIES COMMISSION</b>

**March 12, 2024**

1    **Q.    Mr. Akpom, please state your name, business address, and**  
2           **present position.**

3    A.    My name is Charles A. Akpom. My business address is 430 North  
4           Salisbury Street, Raleigh, North Carolina. I am a Public Utility  
5           Regulatory Analyst with the Accounting Division of the Public Staff –  
6           North Carolina Utilities Commission (Public Staff).

7    **Q.    Please state your qualifications and duties.**

8    A.    My qualifications and duties are attached as Appendix A.

9    **Q.    Ms. Bhatta, please state your name, business address, and**  
10          **present position.**

11   A.    My name is Shashi M. Bhatta. My business address is 430 North  
12          Salisbury Street, Raleigh, North Carolina. I am a Public Utilities  
13          Engineer with the Water, Sewer, and Telephone Division of the  
14          Public Staff.

15   **Q.    Please state your qualifications and duties.**

16   A.    My qualifications and duties are attached as Appendix B.

17   **Q.    Mr. Hinton, please state your name, business address, and**  
18          **present position.**

19   A.    My name is John R. Hinton, and my business address is 430 North  
20          Salisbury Street, Raleigh, North Carolina. I am the Director of the

1 Economic Research Division of the Public Staff. My qualifications  
2 and experience are provided in Appendix C.

3 **Q. What is the purpose of your testimony?**

4 A. The purpose of our testimony is to provide support for the Settlement  
5 Agreement and Stipulation (Stipulation) filed on March 12, 2024,  
6 entered into between Red Bird Utility Operating Company, LLC (Red  
7 Bird), and the Public Staff (together, the Stipulating Parties)  
8 regarding the transfer of the Meadowlands Subdivision wastewater  
9 utility system in Davidson County, North Carolina, requested jointly  
10 by Red Bird and Meadowlands Development, LLC, in Docket Nos.  
11 W-1259, Sub 5 and W-1328, Sub 6. Our support for the Stipulation  
12 is informed by our investigations of the Application for Transfer of  
13 Public Utility Franchise and for Approval of Rates filed on October 9,  
14 2020,<sup>1</sup> by Red Bird and Meadowlands Development, LLC.

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<sup>1</sup> Red Bird amended and supplemented the application through filings made on October 21, 2020; July 12 and August 2, 2021; December 7, 2022; June 15, August 7, August 17, and December 15, 2023; and March 12, 2024.

1    **Q.    Based on your investigations, what is your opinion of Red**  
2           **Bird’s ability to own and operate the Meadowlands wastewater**  
3           **system?**

4    A.    Based on our investigation, Red Bird has the financial, technical, and  
5           managerial capabilities necessary to provide wastewater utility  
6           service to customers in the Meadowlands service area.

7    **Q.    Briefly describe the Stipulation.**

8    A.    The Stipulation sets forth the agreement between the Stipulating  
9           Parties on all items, including the Stipulating Parties’ agreement that  
10          Red Bird should be granted a transfer of the public utility franchise to  
11          provide wastewater utility service for the Meadowlands Subdivision  
12          service area, and Red Bird will adopt the proposed tariffs and the  
13          following rates currently in effect for Meadowlands Subdivision  
14          approved in Docket No. W-1259, Sub 4 and Docket No. M-100, Sub  
15          138, by order issued April 2, 2015:

1	<u>Monthly Wastewater Utility Service:</u>		
2	Residential Flat Rate		\$ 45.31
3	<u>Reconnection Charge:</u>		
4	If sewer service cut off by utility for good cause		\$ 14.10
5	If sewer service discontinued at customer request		\$ 14.10
6	<u>Returned Check Charge:</u>		\$ 23.50
7	<u>Bills Due:</u>	On billing date	
8	<u>Bills Past Due:</u>	15 days after billing date	
9	<u>Billing Frequency:</u>	Shall be monthly for service in arrears	
10	<u>Finance Charge for</u>	1% per month will be applied to the	
11	<u>Late Payment:</u>	unpaid balance of all bills still past due 25	
12		days after the billing date.	

13 The Stipulation provides that Red Bird will not pursue an acquisition

14 adjustment related to the Meadowlands wastewater system in the

15 present or any future proceedings, and that the appropriate net plant

16 in service is \$0, based on information through January 31, 2024, and

17 a data request response indicating that the Seller expensed the cost

18 of the system and all additions. No plant additions through the date

19 of the closing of the sale of the Meadowlands wastewater system to

20 Red Bird will be included in this or any future proceedings.

21 Regarding costs associated with the transfer, the Stipulation

22 provides that, in its next general rate case, Red Bird may request

23 recovery of costs for engineering due diligence work listed in Cox

24 Direct Exhibit 5 and supported by invoices provided in response to

25 Public Staff Data Request No. 6 up to \$84,078.06 related to the



1 wastewater system, provided the work results in reasonable and  
2 prudent capital investments to improve the wastewater system. The  
3 Stipulation also provides that Red Bird may request recovery of up  
4 to \$30,542.61 for legal (transactional and regulatory) expenses  
5 identified in Cox Direct Exhibit 5 and supported by invoices provided  
6 in response to Public Staff Data Request Nos. 6 and 8. Public Staff  
7 Settlement Exhibit 1 provides a breakdown of these costs, including  
8 by invoice. Red Bird agrees not to pursue rate recovery of any  
9 additional costs associated with the acquisition, including due  
10 diligence, transactional, and regulatory costs, other than those listed  
11 above and as further detailed in Public Staff Settlement Exhibit 1.

12 Pursuant to the Stipulation, Red Bird agrees to adopt at closing  
13 Meadowlands Development, LLC's accounting records; provide the  
14 detailed accounting records received from Meadowlands  
15 Development, LLC, to the Public Staff; and refrain from adjusting or  
16 making changes to those records without Commission approval.

17 Consistent with the Settlement Agreement and Stipulation in Docket  
18 No. W-1328, Sub 10, Red Bird and key leadership from CSWR, LLC,  
19 will meet with the Public Staff and provide an update detailing all  
20 changes in Red Bird's facilities and operations since the last annual  
21 update and discuss the Company's financial condition.

1 Pursuant to the Stipulation, Red Bird agrees to post a \$50,000 bond  
2 for the Meadowlands wastewater system.

3 **Q. What benefits does the Stipulation provide for ratepayers?**

4 A. Benefits for ratepayers include Red Bird's agreement not to seek an  
5 acquisition adjustment, Red Bird's agreement not to seek additional  
6 plant additions made up to and including January 31, 2024, and the  
7 agreed-upon limitations on the amount of due diligence and legal  
8 costs Red Bird can recover will minimize the magnitude of future rate  
9 increases. In addition, the conditions attached to Red Bird's recovery  
10 of engineering due diligence costs will help ensure that those costs  
11 are related to system improvements that help to maintain or improve  
12 service quality and reliability. Annual meetings between Red Bird  
13 and the Public Staff will keep the Public Staff apprised of changes to  
14 the systems and Red Bird's financial condition and maintain open  
15 dialogue between the parties.

16 Based on the foregoing, we recommend that the Commission  
17 approve the Stipulation.

18 **Q. Does this conclude your testimony?**

19 A. Yes, it does.



## **QUALIFICATIONS AND EXPERIENCE**

Charles A. Akpom

I am a 1987 graduate of Southern University and A&M College, Baton Rouge, Louisiana, with an MBA in Accounting. I am a Certified Public Accountant.

I joined the Public Staff in September 2020. I am responsible for: (1) examining and analyzing testimony, exhibits, books and records, and other data presented by utilities and other parties under the jurisdiction of the Commission or involved in Commission proceedings; and (2) preparing and presenting testimony, exhibits, and other documents for presentation to the Commission.

Prior to joining the Public Staff, I was a Controller with BB&T for eleven years, responsible for accounting, finance, human resources, IT, and communications for the organization. Additionally, I worked as an accountant and auditor in corporate accounting and the federal government with increasing responsibility levels in the supervision of accounting and performing audit engagements.

Since joining the Public Staff, I have worked on the Western Carolina University PPAs, DEC and DEP's storm securitization audits, and the 2021 REPS rider proceedings for DEC, DEP, and DENC. Additionally, I have filed testimony in the Clark Utilities rate case in Docket No. W-1205, Sub 14.



## **QUALIFICATIONS AND EXPERIENCE**

Shashi M. Bhatta

I graduated from Michigan State University, earning a Bachelor of Science Degree in Chemical Engineering and a Master of Science degree in Environmental Engineering. I am a licensed Professional Engineer in the State of North Carolina. I am also certified as a B-Well Operator by the North Carolina Water Treatment Facility Operators Certification Board. Prior to joining the Public Staff in April of 2022, I worked for the North Carolina Department of Environmental Quality (DEQ), Public Water Supply Section - Raleigh Regional Office for three and a half years primarily inspecting water systems, and in DEQ's Public Water Supply Section - Central Office for 16 years, primarily reviewing engineering design of water systems' construction. Prior to working for DEQ, I worked for an environmental consulting company, Malcolm Pirnie, Inc., for two and a half years.

My duties with the Public Staff are to monitor the operations of regulated water and wastewater utilities with regard to rates and service. These duties include conducting field investigations, reviewing, evaluating, and recommending changes in the design, construction, and operations of regulated water and wastewater utilities, presenting expert witness testimony in formal hearings, and presenting information, data, and recommendations to the Commission.



## **QUALIFICATIONS AND EXPERIENCE**

John R. Hinton

I received a Bachelor of Science degree in Economics from the University of North Carolina at Wilmington in 1980 and a Master of Economics degree from North Carolina State University in 1983. I joined the Public Staff in May of 1985. I filed testimony on the long-range electrical forecast in Docket No. E-100, Sub 50 which included an independently produced peak demand and energy sales forecast. This forecast and two other peak demand forecasts published in 1989 and 1992 were provided to the NC Utilities Commission and the Governor. I filed testimony on electricity weather normalization in Docket Nos. E-7, Sub 620, E-2, Sub 833, and E-7, Sub 989. I filed testimony on the level of funding for nuclear decommissioning costs in Docket No. E-2, Sub 1023; Docket Nos. E-7, Sub 1026 and E-7, Sub 1146. I have filed testimony on the Integrated Resource Plans (IRPs) filed in Docket No. E-100, Subs 114 and 125, and I have reviewed numerous peak demand and energy sales forecasts and the resource expansion plans filed in electric utilities' annual IRPs and IRP updates.

I have been the lead analyst for the Public Staff in numerous avoided cost proceedings, filing testimony in Docket No. E-100, Subs 106, 136, 140, 148, and Sub 158. I have filed a Statement of Position in the arbitration case involving EPCOR and Progress Energy Carolinas in Docket No. E-2, Sub 966. I have filed testimony in avoided cost related to the cost recovery of energy efficiency programs and



demand side management programs in Dockets Nos. E-7, Sub 1032, E-7, Sub 1130, E-2, Sub 1145, and E-2, Sub 1174.

I have filed testimony on the issuance of certificates of public convenience and necessity (CPCN) in Docket Nos. E-2, Sub 669, SP-132, Sub 0, E-7, Sub 790, E-7, Sub 791, and E-7, Sub 1134.

I filed testimony on the merger of Dominion Energy, Inc. and SCANA Corp. in Docket Nos. E-22, Sub 551, and G-5, Sub 585.

I have filed testimony on the issue of fair rate of return in Docket Nos. E-22, Subs 333 412, and 532; P-26, Sub 93; P-12, Sub 89; G-21, Sub 293; P-31, Sub 125; P-100, Sub 133b; P-100, Sub 133d (1997 and 2002); G-21, Sub 442; G-5, Subs 327, 386; and 632; G-9, Subs 351, 382, 722 and Sub 781, G-39, Sub 47, W-778, Sub 31; W-218, Subs 319, 497, and 526; W-354, Subs 360; 364, 384, and 400 and in several smaller water utility rate cases. I have filed testimony on credit metrics and the risk of a downgrade in Docket No. E-7, Sub 1146.

I have filed testimony on the hedging of natural gas prices in Docket No. E-2, Subs 1001, 1018, 1031, and 1292. I have filed testimony on the expansion of natural gas in Docket No. G-5, Subs 337 and 372. I performed the financial analysis in the two audit reports on Mid-South Water Systems, Inc., Docket No. W-100, Sub 21. I testified in the application to transfer the CPCN from North Topsail Water and Sewer, Inc. to Utilities, Inc., in Docket No. W-1000, Sub 5. I have filed testimony on rainfall normalization with respect to water sales in Docket No. W-274, Sub 160.

I was a member of the Small Systems Working Group that reported to the National Drinking Water Advisory Council with the EPA and I have published an article in the National Regulatory Research Institute's Quarterly Bulletin entitled Evaluating Water Utility Financial Capacity and filed testimony on the financial viability of water and wastewater utilities, including Docket No. W-1328, Subs 0, 3, 8, 10, 13, and 15.



Cox Direct Exhibit 5			Settlement		
Vendor	Inv #	Amount	Date	Category	Amount
21 Design Group Inc.	11558	\$ 177.50	12/1/2021	Engineering	\$ 177.50
21 Design Group Inc.	12010	\$ 2,470.42	12/31/2021	Engineering	\$ -
21 Design Group Inc.	6018	\$ 2,317.50	12/31/2021	Engineering	\$ 2,317.50
21 Design Group Inc.	6298	\$ 2,056.25	12/31/2021	Engineering	\$ 2,056.25
21 Design Group Inc.	6859	\$ 356.25	12/31/2021	Engineering	\$ 356.25
21 Design Group Inc.	7389	\$ 1,491.25	12/31/2021	Engineering	\$ 1,491.25
21 Design Group Inc.	7718	\$ 633.75	12/31/2021	Engineering	\$ 633.75
21 Design Group Inc.	8212	\$ 172.50	12/31/2021	Engineering	\$ 172.50
21 Design Group Inc.	8606	\$ 608.75	12/31/2021	Engineering	\$ 608.75
21 Design Group Inc.	9058	\$ 11,025.00	12/31/2021	Engineering	\$ -
21 Design Group Inc.	9307	\$ 67.50	12/31/2021	Engineering	\$ 67.50
21 Design Group Inc.	9730	\$ 28.75	12/31/2021	Engineering	\$ 28.75
21 Design Group Inc.	10206	\$ 180.00	12/31/2021	Engineering	\$ 180.00
21 Design Group Inc.	10679	\$ 57.50	12/31/2021	Engineering	\$ 57.50
21 Design Group Inc.	11149	\$ 321.25	12/31/2021	Engineering	\$ 321.25
21 Design Group Inc.	12749	\$ 301.25	3/1/2022	Engineering	\$ 301.25
21 Design Group Inc.	13263	\$ 150.00	4/1/2022	Engineering	\$ 150.00
21 Design Group Inc.	14094	\$ 30.00	6/8/2022	Engineering	\$ 30.00
21 Design Group Inc.	14548	\$ 150.00	7/11/2022	Engineering	\$ 150.00
21 Design Group Inc.	15016	\$ 630.00	8/2/2022	Engineering	\$ 630.00
21 Design Group Inc.	18601	\$ 510.00	3/8/2023	Engineering	\$ 510.00
21 Design Group Inc.	19235	\$ 120.00	4/5/2023	Engineering	\$ 120.00
21 Design Group Inc.	19653	\$ 180.00	4/30/2023	Engineering	\$ 180.00
21 Design Group Inc.	20338	\$ 60.00	7/5/2023	Engineering	\$ 60.00
21 Design Group Inc.	20701	\$ 63,675.00	8/1/2023	Engineering	\$ 60,750.00
21 Design Group Inc.	21072	\$ 5,320.00	9/6/2023	Engineering	\$ 5,320.00
21 Design Group Inc.	21452	\$ 311.25	10/3/2023	Engineering	\$ 311.25
21 Design Group Inc.	21841	\$ 1,064.50	11/6/2023	Engineering	\$ 261.25
Beckemeier LeMoine Law	75-034	\$ 45.00	12/31/2021	Legal	\$ 45.00
Beckemeier LeMoine Law	75-020	\$ 448.00	12/31/2021	Legal	\$ 448.00
Beckemeier LeMoine Law	75-021	\$ 115.00	12/31/2021	Legal	\$ 115.00
Beckemeier LeMoine Law	75-022	\$ 1,002.00	12/31/2021	Legal	\$ -
Beckemeier LeMoine Law	75-023	\$ 56.00	12/31/2021	Legal	\$ 56.00
Beckemeier LeMoine Law	75-024	\$ 115.00	12/31/2021	Legal	\$ 115.00
Beckemeier LeMoine Law	75-025	\$ 56.00	12/31/2021	Legal	\$ 56.00
Beckemeier LeMoine Law	75-026	\$ 145.00	12/31/2021	Legal	\$ 145.00
Beckemeier LeMoine Law	75-027	\$ 336.00	12/31/2021	Legal	\$ 336.00
Beckemeier LeMoine Law	75-028	\$ 1,305.00	12/31/2021	Legal	\$ 1,305.00
Beckemeier LeMoine Law	75-029	\$ 56.00	12/31/2021	Legal	\$ 56.00
Beckemeier LeMoine Law	75-035	\$ 168.00	2/1/2022	Legal	\$ 168.00
Beckemeier LeMoine Law	75-036	\$ 1,915.20	3/1/2022	Legal	\$ 1,915.20
Beckemeier LeMoine Law	75-037	\$ 979.20	5/1/2022	Legal	\$ 979.20
Beckemeier LeMoine Law	75-038	\$ 516.80	6/1/2022	Legal	\$ 516.80
Beckemeier LeMoine Law	75-039	\$ 2,340.80	6/8/2022	Legal	\$ 2,340.80
Beckemeier LeMoine Law	75-040	\$ 334.40	6/30/2022	Legal	\$ 334.40
Beckemeier LeMoine Law	75-041	\$ 1,702.40	8/8/2022	Legal	\$ 1,702.40
Beckemeier LeMoine Law	75-046	\$ 60.80	1/4/2023	Legal	\$ 60.80
Beckemeier LeMoine Law	75-049	\$ 467.50	4/1/2023	Legal	\$ 467.50
Beckemeier LeMoine Law	75-054	\$ 608.00	7/31/2023	Legal	\$ 608.00
Beckemeier LeMoine Law	75-055	\$ 1,365.00	8/31/2023	Legal	\$ -
Beckemeier LeMoine Law	75-056	\$ 1,178.50	11/1/2023	Legal	\$ 1,178.50
Beckemeier LeMoine Law	75-058	\$ 1,152.00	11/1/2023	Legal	\$ 1,152.00
Beckemeier LeMoine Law	75-059	\$ 544.00	12/4/2023	Legal	\$ 544.00
Black, Slaughter & Black, PA	228780	\$ 125.00	12/31/2021	Legal	\$ -
Black, Slaughter & Black, PA	231005	\$ 937.50	12/31/2021	Legal	\$ -
Burns, Day & Presnell, P.A.	69832	\$ 1,303.40	12/31/2021	Legal	\$ -
Burns, Day & Presnell, P.A.	70465	\$ 637.50	12/31/2021	Legal	\$ -
Burns, Day & Presnell, P.A.	71248	\$ 744.17	12/31/2021	Legal	\$ -
Burns, Day & Presnell, P.A.	71446	\$ 708.33	12/31/2021	Legal	\$ -
Burns, Day & Presnell, P.A.	73826	\$ 743.75	12/31/2022	Legal	\$ 743.75
Burns, Day & Presnell, P.A.	74872	\$ 85.00	7/20/2023	Legal	\$ 85.00
Burns, Day & Presnell, P.A.	74992	\$ 85.00	8/14/2023	Legal	\$ 85.00
Burns, Day & Presnell, P.A.	75102	\$ 701.25	9/10/2023	Legal	\$ 701.25
Burns, Day & Presnell, P.A.	75378	\$ 106.25	10/17/2023	Legal	\$ 106.25
Kimley-Horn and Associates, Inc.	64570010-0920	\$ 500.00	12/31/2021	Engineering	\$ -
Kimley-Horn and Associates, Inc.	064570010-0421	\$ 6,835.56	12/31/2021	Engineering	\$ 6,835.56
Law Firm Carolinas	234715	\$ 206.25	12/31/2021	Legal	\$ 206.25
Law Firm Carolinas	231005-2	\$ 2,219.20	12/31/2021	Legal	\$ 2,219.20
Law Firm Carolinas	236167	\$ 164.06	12/31/2021	Legal	\$ 164.06

Cox Direct Exhibit 5			Settlement		
Vendor	Inv #	Amount	Date	Category	Amount
Law Firm Carolinas	242045	\$ 137.50	12/31/2021	Legal	\$ 137.50
Law Firm Carolinas	252408	\$ 450.00	8/17/2022	Legal	\$ 450.00
Law Firm Carolinas	269739NC	\$ 727.00	12/1/2023	Legal	\$ 390.00
Law Firm Carolinas	271861NC	\$ 162.50	12/6/2023	Legal	\$ 162.50
The Beckemeier Law Firm LC	75-009	\$ 480.00	12/31/2021	Legal	\$ 480.00
The Beckemeier Law Firm LC	75-010	\$ 585.00	12/31/2021	Legal	\$ 585.00
The Beckemeier Law Firm LC	75-012	\$ 706.00	12/31/2021	Legal	\$ 706.00
The Beckemeier Law Firm LC	75-013	\$ 2,275.00	12/31/2021	Legal	\$ 2,275.00
The Beckemeier Law Firm LC	75-014	\$ 1,547.50	12/31/2021	Legal	\$ 1,547.50
The Beckemeier Law Firm LC	75-016	\$ 97.00	12/31/2021	Legal	\$ 97.00
The Beckemeier Law Firm LC	75-017	\$ 250.00	12/31/2021	Legal	\$ 250.00
The Beckemeier Law Firm LC	75-018	\$ 605.00	12/31/2021	Legal	\$ 605.00
The Beckemeier Law Firm LC	75-018	\$ 605.00	12/31/2021	Legal	\$ 605.00
The Beckemeier Law Firm LC	75-018	\$ (605.00)	12/31/2021	Legal	\$ (605.00)
The Beckemeier Law Firm LC	75-019	\$ 1,495.50	12/31/2021	Legal	\$ 1,495.50
Windley E. Henry	PS2023-13	\$ 1,968.75	10/1/2023	Legal	\$ 1,968.75
Windley E. Henry	PS2023-22	\$ 437.50	12/4/2023	Legal	\$ 437.50

  

\$ 139,504.24	Total	\$ 114,620.67
\$ 101,801.73	Engineering	\$ 84,078.06
\$ 37,702.51	Legal	\$ 30,542.61