W-218 Sub 573
Adjustment# B3-g

Materials and Supplies Expense

AS ADJUSTED:

The test year amount for Materials and Supplies expense has not been adjusted for (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

The following schedule is attached to support the test year amount:

> Materials and Supplies Expense – Summary by GL Acct (Exhibit B3-g). This schedule provides Rate Division and GL Account detail that ties to the Dw and Ds schedules from the respective application books.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#620) for the respective rate divisions.

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MATERIALS AND SUPPLIES EXPENSE - Summary by GL Acct **W-218 Sub 573** **Exhibit B3-g**

Test Year 01/1/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)
1	**Row Labels**	**Per Books**	**Grand Total**	**Reference**
2	**AQUA NC Sewer**	**$128,899.99**	**$128,899.99**	Aqua NC SWR Exhibit Ds
3	720100 SW-Mat&Sup-Collect Oper	$119.27	$119.27	
4	720200 SW-Mat&Sup-Collect Maint	$178.81	$178.81	
5	720300 SW-Mat&Sup-Pump Oper	$6,869.31	$6,869.31	
6	720500 SW-Mat&Sup-T&D Oper	$64,500.05	$64,500.05	
7	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	$29,761.09	$29,761.09	
8	720600 SW-Mat&Sup-T&D Maint	$28.82	$28.82	
9	720700 SW-Mat&Sup-Cust Accts	$7.66	$7.66	
10	720800 SW-Mat&Sup-A&G	$27,307.59	$27,307.59	
11	720900 SW-Mat&Sup-Recl WT TRT-Oper	$127.39	$127.39	
12	**AQUA NC Water**	**$476,862.69**	**$476,862.69**	Aqua NC WTR Exhibit Dw
13	620100 WT-Mat&Sup-Source OPER	$342.53	$342.53	
14	620200 WT-Mat&Sup-Source MAINT	$51.23	$51.23	
15	620300 WT-Mat&Sup-WTRTRT OPER	$63,042.09	$63,042.09	
16	620400 WT-Mat&Sup-WTRTRT MAINT	$96.73	$96.73	
17	620500 WT-Mat&Sup-T&D OPER-Gen	$257,785.64	$257,785.64	
18	620506 WT-Mat&Sup-T&D OP-FRIEGHT	$28,228.83	$28,228.83	
19	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	$137.85	$137.85	
20	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	$397.50	$397.50	
21	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	$11,228.26	$11,228.26	
22	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	$87,268.69	$87,268.69	
23	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	$18,684.10	$18,684.10	
24	620600 WT-Mat&Sup-T&D MAINT-Gen	$99.92	$99.92	
25	620700 WT-Mat&Sup-Cust Accts	$34.83	$34.83	
26	620800 WT-Mat&Sup-A & G	$9,464.49	$9,464.49	
27	**Brookwood Water**	**$27,807.35**	**$27,807.35**	Brookwood WTR Exhibit Dw
28	620200 WT-Mat&Sup-Source MAINT	$22.32	$22.32	
29	620300 WT-Mat&Sup-WTRTRT OPER	$611.14	$611.14	
30	620500 WT-Mat&Sup-T&D OPER-Gen	$133.72	$133.72	
31	620506 WT-Mat&Sup-T&D OP-FRIEGHT	$1,027.40	$1,027.40	
32	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	$29.25	$29.25	
33	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	$353.18	$353.18	
34	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	$9,439.97	$9,439.97	
35	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	$1,072.03	$1,072.03	
36	620800 WT-Mat&Sup-A & G	$15,118.34	$15,118.34	
37	**FAIRWAYS Sewer**	**$16,327.32**	**$16,327.32**	Fairways SWR Exhibit Ds
38	720500 SW-Mat&Sup-T&D Oper	$1,072.69	$1,072.69	
39	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	$102.05	$102.05	
40	720800 SW-Mat&Sup-A&G	$15,152.58	$15,152.58	
41	**FAIRWAYS Water**	**$17,640.33**	**$17,640.33**	Fairways WTR Exhibit Dw
42	620500 WT-Mat&Sup-T&D OPER-Gen	$1,536.27	$1,536.27	
43	620506 WT-Mat&Sup-T&D OP-FRIEGHT	$221.10	$221.10	
44	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	$1.03	$1.03	
45	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	$4,556.69	$4,556.69	
46	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	$21.41	$21.41	
47	620800 WT-Mat&Sup-A & G	$11,303.83	$11,303.83	
48	**Grand Total**	**$667,537.68**	**$667,537.68**	
49		[1]		

50 [1] ties to test year per books amount for Materials and Supplies Expense

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Adjustment # B3-h
W-218 Sub 573

Contractual Services Expense - Engineering

AS ADJUSTED:

The test year level of Contractual Services – Engineering has not been adjusted for (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

The following schedule is attached to support the test year amount:

- Contractual Services Engineering – By GL Account (Exhibit B3-h). This schedule provides Rate Division and GL Account detail.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#631) for the respective rate divisions.

CONTRACT SERVICES ENGINEERING - Summary by GL Acct **Exhibit B3-h**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)
1	**Row Labels**	**Sum of Amount**	**Reference**
2	**AQUA NC Water**	**$405.00**	Aqua NC Water Exhibit Dw
3	631200 WT-Cont Serv-Eng-Source MAINT	$0.00	
4	631500 WT-Cont Serv-Eng-T&D OPER	$405.00	
5	**Grand Total**	**$405.00**	
6		[1]	
7			
8	[1] ties to consolidated Aqua NC test year total for Contract Services Accounting		

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W-218 Sub 573
Adjustment # B3-i

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Jun 30 2022

Contractual Services Expense - Accounting

AS ADJUSTED:

The test year amount for Contractual Services – Accounting has not been adjusted for (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

The following supporting schedule is attached:

- Contractual Services Accounting – Summary by GL Account (Exhibit B3-i). This schedule provides Rate Division and GL Account detail. In addition, the test year charges are separated between charges for outside audit charges and corporate sundries expenses for Accounting services.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#632) for the respective rate divisions

CONTRACT SERVICES ACCOUNTING - Summary by GL Acct
Test Year 01/01/2021 - 12/31/2021

W-218 Sub 573
Exhibit B3-i

Line#	(a)	(b)	(c)	(d)
1	**Row Labels**	**Per Books**	**Grand Total**	**Reference**
2	**AQUA NC Sewer**	**$39,799.49**	**$39,799.49**	Aqua NC Sewer Exhibit Ds
3	732800 SW-Cont Serv-Acct-A&C	$39,799.49	$39,799.49	
4	**AQUA NC Water**	**$143,465.80**	**$143,465.80**	Aqua NC Water Exhibit Dw
5	632800 WT-Cont Serv-Acct-A &	$143,465.80	$143,465.80	
6	**Brookwood Water**	**$31,646.10**	**$31,646.10**	Brookwood Water Exhibit Dw
7	632800 WT-Cont Serv-Acct-A &	$31,646.10	$31,646.10	
8	**FAIRWAYS Sewer**	**$6,968.31**	**$6,968.31**	Fairways Sewer Exhibit Ds
9	732800 SW-Cont Serv-Acct-A&C	$6,968.31	$6,968.31	
10	**FAIRWAYS Water**	**$11,140.42**	**$11,140.42**	Fairways Water Exhibit Dw
11	632800 WT-Cont Serv-Acct-A &	$11,140.42	$11,140.42	
12	**Grand Total**	**$233,020.12**	**$233,020.12**	
13		[1]		
14	[1] Contract Services Accounting - Outside Audit Fees			
15				
16	**Sum of Amount**	**Column Labels**		
17	**Row Labels**	**Per Books**	**Grand Total**	
18	**17-OS SVCS-ACCT**	**$188,790.61**	**$188,790.61**	NC Direct Accounting Costs
19	AQUA NC Sewer	$32,245.81	$32,245.81	
20	AQUA NC Water	$116,232.41	$116,232.41	
21	Brookwood Water	$25,640.23	$25,640.23	
22	FAIRWAYS Sewer	$5,645.90	$5,645.90	
23	FAIRWAYS Water	$9,026.26	$9,026.26	
24	**17-OS SVCS-ACCT-Corp Sund**	**$44,229.51**	**$44,229.51**	Corporate Sundry Accounting Costs
25	AQUA NC Sewer	$7,553.68	$7,553.68	Allocated to NC
26	AQUA NC Water	$27,233.39	$27,233.39	
27	Brookwood Water	$6,005.87	$6,005.87	
28	FAIRWAYS Sewer	$1,322.41	$1,322.41	
29	FAIRWAYS Water	$2,114.16	$2,114.16	
30	**Grand Total**	**$233,020.12**	**$233,020.12**	

Item 10

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W-218 Sub 573
Adjustment # B3-j

Contractual Services – Legal Expense

AS ADJUSTED:

The test year amount for Contractual Services – Legal Expense has been adjusted for (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

Legal services provided by Sanford Law Offices, PLLC have been adjusted to match the invoiced amounts for the test year.

The following schedules attached:

- Contractual Services Legal Expense – Summary by GL Account (Exhibit B3-j). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Dw and Ds schedules from the respective application books. This schedule also contains a breakdown of test year legal services between ACO, Sundries and services provided directly for Aqua NC.
- Contractual Services Legal Expense– Summary of NC Legal Vendors (Exhibit B3-j-1). This schedule details the NC Attorney charges by legal entity. One invoice included in the test year has been identified as a prior period charge and has been removed at the bottom of this schedule.
- Contractual Services Legal Expense – Sanford Law Office Invoices (Exhibit B3-j-2). This schedule summarizes the invoices from Sanford Legal Office, PLLC for the test year. The test year GL amounts for Sanford Law Office have been adjusted down to match the actual legal services billed by during the test year. The adjustment amount is also allocated to the rate divisions based on customer count at the bottom of this schedule.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#633) for the respective rate divisions

CONTRACT SERVICES LEGAL EXPENSE - Summary by GL Acct **Exhibit B3-j**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)	(e)
	Row Labels	**Per Books**	**Prof-Sanford**	**Grand Total**	**Reference**
1	**AQUA NC Sewer**	**$117,851.75**	**($360.37)**	**$117,491.38**	
2	733800 SW-Cont Serv-Legal-A&G	$117,851.75	($360.37)	$117,491.38	Aqua NC Sewer Exhibit Ds Page 4
3	**AQUA NC Water**	**$170,573.60**	**($2,062.83)**	**$168,510.77**	
4	633800 WT-Cont Serv-Legl-A & G	$170,573.60	($2,062.83)	$168,510.77	Aqua NC Water Exhibit Dw Page 4
5	**Brookwood Water**	**$36,815.44**	**($7,347.27)**	**$29,468.17**	
6	633800 WT Cont Serv Legl A & G	$36,815.44	($7,347.27)	$29,468.17	Brookwood Water Exhibit Dw Page 4
7	**FAIRWAYS Sewer**	**$8,347.38**	**($576.21)**	**$7,771.17**	
8	733800 SW Cont Serv Legal A&G	$8,347 38	($576.21)	$7,771.17	Fairways Sewer Exhibit Ds Page 4
9	**FAIRWAYS Water**	**$12,865.36**	**($1,599.32)**	**$11,266.04**	
10	633800 WT Cont Serv Leg A & G	$12,865 36	($1,599.32)	$11,266.04	Fairways Water Exhibit Dw Page 4
11	**Grand Total**	**$346,453.53**	**($11,946.00)**	**$334,507.53**	
12		[1]	[2]		

13 [1] t es to consolidated Aqua NC test year total for Contract Services Legal Expense

14 [2] Adjustment to Sanford Law Office charges to actual amounts incurred during the test year (Exhibit B3-j-2)

15

16 **Summary by Type of Legal Charge from above**

17 Years (Pd.) (All)

18 Pd (All)

19

20	**Sum of Amount**	**Column Labels**			
21	**Row Labels**	**Per Books**	**Prof-Sanford**	**Grand Total**	**Catgegory**
22	**18-OS SVCS-LEGAL**	**$77,366.44**		**$77,366.44**	NC d rect legal costs
23	AQUA NC Sewer	$71,883.50		$71,883.50	
24	AQUA NC Water	$4,907 94		$4,907 94	
25	Brookwood Water	$275.00		$275.00	
26	FAIRWAYS Sewer	$300.00		$300.00	
27	**18-OS SVCS-LEGAL-Corp Sund**	**$41,951.21**		**$41,951.21**	Corporate Sundries Legal Cost
28	AQUA NC Sewer	$7,188.66		$7,188.66	
29	AQUA NC Water	$25,810.18		$25,810.18	
30	Brookwood Water	$5,685.65		$5,685.65	
31	FAIRWAYS Sewer	$1,256.01		$1,256.01	
32	FAIRWAYS Water	$2,010.71		$2,010.71	
33	**18-OS SVCS-LEGAL-NC Admin**	**$227,135.88**	**($11,946.00)**	**$215,189.88**	NC legal costs allocated to Rate Entites
34	AQUA NC Sewer	$38,779.59	($360.37)	$38,419.22	
35	AQUA NC Water	$139,855.48	($2,062.83)	$137,792.65	
36	Brookwood Water	$30,854.79	($7,347.27)	$23,507.52	
37	FAIRWAYS Sewer	$6,791.37	($576.21)	$6,215.16	
38	FAIRWAYS Water	$10,854 65	($1,599 32)	$9,255 33	
39	**Grand Total**	**$346,453.53**	**($11,946.00)**	**$334,507.53**	
40	**18-OS SVCS-LEGAL & 18-OS SVCS-LEGAL-NC ADMIN TOTAL (line 22 + line 33)**	$304,502 32	($11,946.00)	$292,556.32	NC Test Year Legal Costs

Item 10

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CONTRACT SERVICES LEGAL EXPENSE - Summary of NC Legal Vendors W-218 Sub 573 Exhibit B3-j-1

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		2018			2019									Grand Total	
2	Row Labels	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep		
3	633800 WT-Cont Serv-Legl-A & G														
4	34825SANFORD LAW OFFICE PL	$25,090.00	($10,933 75)	$25,112.50	$20,000 00	$23,856.25	$5,000.00	($81.25)	$21 612.50		$29,635.00	$29,813.75	$10,233.00	$179,338.00	
5	32499MANNING FULTON & SKIN	$11,253.00	$0.00	$5,448.00	$4,129 50	$4,059.50	$0.00	$12,143.50	$15,074.50		$8,718.00	$6,850.50	$6,601.00	$74,277.50	
6	43301CARSON LAW FIRM PLLC	($1,147 16)	$1,750.00	$1,650.00	$10,110 00	$605.00		$1,842 50	$192 50		$55.00	$1,050.00	$10,940.00	$27,047.84	
7	13196FROMHOLD, JAFFEE & AD					$2 016.00	$0 00	$2,160.00	$0.00		$2 484.00	$1,800.00	$1,512.00	$9,972.00	
8	35285FOX ROTHSCHILD LLP											$7,934.50	$183.50	$8,118.00	
9	50441DAVIS HARTMAN WRIGHT	($4,322 08)		$3,260.79				$4,694.29						$3,633.00	
10	51851ADAMS, HOWELL, SIZEMO											$1,865.94	$0.00	$1,865.94	
11	21742NC DEPT OF COMMERCE/U									$250.00				$250.00	
12	**Grand Total**	**$30,873.76**	**($9,183.75)**	**$35,471.29**	**$34,239.50**	**$30,536.75**	**$5,000.00**	**$20,759.04**	**$36,879.50**	**$250.00**	**$40,892.00**	**$49,314.69**	**$29,469.50**	**$304,502.28**	
13														[1]	

14 [1] Ties to Exhibit B3-j col b, line 40

Item 10

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CONTRACT SERVICES LEGAL EXPENSE - Sanford Law Office Invoices

W-218 Sub 573

Exhibit B3-j-2

Test Year 01/01/2021 - 12/31/2021

SANFORD LAW OFFICE, PLLC-Test Year Invoice Summary

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
1	Invoice Category	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Test Year
2	NCUC Required Reports	$ 1,550.00	$ 887.50	$ 1,918.75	$ 181.25	$ 6,275.00	$ 612.50	$ 481.25	$ 1,212.50	$ 1,125.00	$ 130.00	$ 217.50	$ 175.00	$ 14,766.25
3	Alt Ratemaking	$ 4,425.00	$ 2,606.25	$ 8,693.75	$ 4,025.00	$ 4,575.00	$ 4,443.75	$ 7,537.50	$ 9,406.25	$ 7,973.75	$ 29,683.75	$ 6,681.75	$ 3,842.75	$ 93,894.50
4	WSIC/SSIC	$ 5,236.25	$ 851.25	$ 468.75	$ 3,925.00	$ 7,368.75	$ 6,675.00	$ 3,275.00	$ 8,280.00	$ 1,637.50	$ 1,637.50	$ 1,696.25	$ 3,017.50	$ 44,068.75
5	2019 Rate Case	$ 8,437.50	$ 2,668.75	$ 2,381.25	$ 1,175.00									$ 14,662.50
6														$ -
7	Legal Expense (9001-633800)	$ 19,648.75	$ 7,013.75	$ 13,462.50	$ 9,306.25	$ 18,218.75	$ 11,731.25	$ 11,293.75	$ 18,898.75	$ 10,736.25	$ 31,451.25	$ 8,595.50	$ 7,035.25	$ 167,392.00
8														

9 Test Year GL Amounts for Sanford Law Office, PLLC (9001-633800)

10	Row Labels	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	TY Total
11	633800 WT-Cont Serv-Legl-A & G	$25,090.00	($10,933.75)	$25,112.50	$20,000.00	$23,856.25	$5,000.00	($81.25)	$21,612.50	$0.00	$29,635.00	$29,813.75	$10,233.00	$179,338.00
12	34825SANFORD LAW OFFICE PL	$25,090.00	($10,933.75)	$25,112.50	$20,000.00	$23,856.25	$5,000.00	($81.25)	$21,612.50		$29,635.00	$29,813.75	$10,233.00	$179,338.00
13														

14	SANFORD LAW OFFICE, PLLC		
15	Test Year Legal Expense Actual	$ 167,392.00	Row 7, column n
16	Test Year Legal Expense GL	$179,338.00	Row 11, column n
17	Test Year Pro forma adjustment	($11,946.00)	to 9001-633800 (allocated by customer count below)
18			

19	From Exhibit B1/B2-6		Relative	Allocation
20	Rate Division	Active Cust	Pct of Cust	of Adjust
21	ANC Sewer	18,140	17.3%	$ (2,062.83)
22	ANC Water	64,610	61.5%	$ (7,347.27)
23	Brookwood Water	14,064	13.4%	$ (1,599.32)
24	Fairways Sewer	3,169	3.0%	$ (360.37)
25	Fairways Water	5,067	4.8%	$ (576.21)
26	Total	105,050	100.0%	$ (11,946.00)

Item 10

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W-218 Sub 573
Adjustment # B3-k

Management Fees/Corporate Charges

AS ADJUSTED:

Management Fees/Corporate Charges have been classified to their appropriate NARUC GL accounts for this proceeding.

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W-218 Sub 573
Adjustment # B3-l

Contractual Services Expense - Lab Testing

AS ADJUSTED:

The test year amount for Contractual Services – Lab Testing has not been adjusted for (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

The following schedules are attached to support the correct level of testing:

- Contractual Services Lab Testing – Summary by GL Acct (Exhibit B3-l). This schedule provides Rate Division, NC Region and GL Account detail.
- Contractual Services Lab Testing – 2021 Sample Summary (Exhibit B3-l-1).
    - These schedules summarizes the 2021 sampling and is organized by area and has a count for wastewater and water. This is a summary of Ex. B3-l-2.
- Contractual Services Lab Testing – Sample Detail 2021 (Exhibit B3-l-2).
    - This report is provided ELECTRONICALLY ONLY as it is thousands of lines. This details the 2021 sampling done by Aqua North Carolina, which is summarized in B3-l-1.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#635 & 735) for the respective rate divisions

CONTRACTUAL SERVICES LAB TESTING - Summary by GL Acct **Exhibit B3-I**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Row Labels**	**Per Books**	**Grand Total**	
2	**AQUA NC Sewer**	**$226,483.06**	**$226,483.06**	Aqua NC Sewer Exhibit Ds
3	735300 SW-Cont Serv-Test-Pump Oper	$226,483.06	$226,483.06	
4	**AQUA NC Water**	**$693,221.05**	**$693,221.05**	Aqua NC Water Exhibit Dw
5	635300 WT-Cont Serv-Testg-WTTRT OPER	$603,651.05	$603,651.05	
6	635400 WT-Cont Serv-Testg-WTTRT MAINT	$89,570.00	$89,570.00	
7	**Brookwood Water**	**$68,076.52**	**$68,076.52**	Brookwood Water Exhibit Dw
8	635300 WT-Cont Serv-Testg-WTTRT OPER	$55,273.52	$55,273.52	
9	635400 WT-Cont Serv-Testg-WTTRT MAINT	$12,803.00	$12,803.00	
10	**FAIRWAYS Sewer**	**$12,776.49**	**$12,776.49**	Fairways Sewer Exhibit Ds
11	735300 SW-Cont Serv-Test-Pump Oper	$12,776.49	$12,776.49	
12	**FAIRWAYS Water**	**$21,336.09**	**$21,336.09**	Fairways Water Exhibit Dw
13	635300 WT-Cont Serv-Testg-WTTRT OPER	$17,468.09	$17,468.09	
14	635400 WT-Cont Serv-Testg-WTTRT MAINT	$3,868.00	$3,868.00	
15	**Grand Total**	**$1,021,893.21**	**$1,021,893.21**	
16		[1]		
17	[1] ties to consolidated Aqua NC test year total for Contract Services Lab Testing			

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
3	**NC-CENTRAL**	**3329**	**5833**	**9162**
4	**NC-CENTRAL-EAST**	**825**	**1179**	**2004**
5	ALBANY ACRES (0351194)		11	11
6	ARROW SPRINGS (0392374)		14	14
7	ASHLEY HILLS (0392318)		32	32
8	AUBURN HILLS (4392159)		14	14
9	BARCLAY DOWNS (0392211)		22	22
10	BARCLAY DOWNS WASTEWATER (0040606)	98		98
11	BARRINGTON HILLS (4092066)		25	25
12	BEACHWOOD WASTEWATER (0060577)	134		134
13	CAMELOT (0392111)		36	36
14	COTTON WOODS (0392081)		13	13
15	COUNTRY SQUIRES (0392120)		14	14
16	CROSS CREEK MHP (0392351)		17	17
17	CROSS CREEK WASTEWATER (0056391)	227		227
18	DEERFIELD (0351182)		11	11
19	EAGLEWOOD FARMS (0392394)		12	12
20	EL CAMINO ACRES (0392249)		11	11
21	EMERALD VILLAGE (0392128)		19	19
22	FLOWERS PLANTATION (0351195)		118	118
23	FOX N HOUND (0392100)		10	10
24	GAYLEE VILLAGE (0392133)		12	12
25	GIBSON GLEN (4051010)		12	12
26	GREEN PINES (0392135)		25	25
27	HEATHER DOWNS (0351173)		12	12
28	HILLINGTON WEST (4392169)		22	22
29	HUNTDELL (4392146)		27	27
30	HUNTERS RIDGE (0291120)		13	13
31	KINGS GRANT (0392380)		16	16

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
32	LAKES OF ROLESVILLE (4092086)		14	14
33	LEGEND HILLS (0392263)		22	22
34	MIAL PLANTATION (4392215)		13	13
35	MOBILE HILL ESTATES (0392311)		11	11
36	MOBILE HILLS ESTATES (ER OP) (0392166)		14	14
37	MOOREFIELD (4392154)		16	16
38	NEIGHBORS WALK (4051014)		10	10
39	NEUSE COLONY (0351177)		16	16
40	NEUSE COLONY WASTEWATER (0064564)	269		269
41	NEUSE RIVER VILLAGE WASTEWATER (0038784)	97		97
42	NEUSE RIVER VLG MHP (0392225)		11	11
43	NJB Test Utility		14	14
44	OLE MILL STREAM (0351188)		13	13
45	PACEVILLE (0351141)		11	11
46	PARRISH MEADOWS (0392141)		23	23
47	PHILLIPS LANDING (0392371)		11	11
48	PINE COUNTRY (0392264)		20	20
49	PONDEROSA (0392182)		22	22
50	RIDGEHAVEN (0392184)		17	17
51	RIDGEVIEW (4392187)		12	12
52	RIVER CHASE (4092056)		13	13
53	RIVERVIEW ESTATES (0392278)		12	12
54	RIVERVIEW NORTH (0392163)		12	12
55	ROYAL ACRES (0392186)		13	13
56	SETTLERS CREEK (4392152)		17	17
57	SOUTH HILLS (0351168)		43	43
58	SOUTH PLANTATION (0351193)		24	24
59	SOUTHFORT (0351184)		14	14
60	SOUTHGATE (0351185)		21	21

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
61	STEPHANIE WOODS (0351165)		14	14
62	STONEY CREEK (4392151)		19	19
63	STONEYBROOK ESTATES (0351110)		19	19
64	SUNSET MANOR (4092094)		16	16
65	THE PRESERVE AT LONG BRANCH (4092079)		15	15
66	THORNBURG (0392378)		19	19
67	VALLEY WOODS MHP (0392301)		19	19
68	VILLAGE OF WHITE OAK (0392119)		16	16
69	WILLOW CREEK (0392230)		15	15
70	WILSON HEIGHTS (0351115)		11	11
71	WOODBROOK (0392336)		18	18
72	WOODFORD (4035014)		10	10
73	WOODSCREEK (0392261)		14	14
74	WOODWAY (0392365)		17	17
75	**NC-CENTRAL-NORTH**	**1045**	**1491**	**2536**
76	A COUNTRY PLACE (0392222)		15	15
77	BAY LAUREL (4392109)		16	16
78	BAYLEAF (0392373)		394	394
79	BERKLEE (4092158)		11	11
80	BERKSHIRE DOWNS (0392320)		15	15
81	BIRCHFALLS (0392325)		11	11
82	BLACKSTONE MEADOWS (4092091)		16	16
83	BUCK SPRING PLANTATION (0293115)		13	13
84	CAMBRIDGE (0392251)		14	14
85	CHESTERFIELD VILLAGE (4392107)		12	12
86	COTESWORTH DOWNS (4392125)		18	18
87	COUNTRY RIDGE (0392313)		16	16
88	CREEKSIDE SHORES (0293110)		13	13
89	CRESCENT RIDGE (4092011)		16	16

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
90	DEVONSHIRE (4092057)		19	19
91	FALLS PRESERVE (4092088)		12	12
92	GALLOWAY #1 WTP	67		67
93	GALLOWAY (4092027)		21	21
94	GARRETT RIDGE (0235131)		10	10
95	GREYCLIFF (4092083)		26	26
96	HASENTREE WASTEWATER (0021934)	41		41
97	HAWTHORNE WASTEWATER (0049662)	187		187
98	HIGH MEADOWS (0392334)		14	14
99	JACKS LANDING (0293106)		12	12
100	JONES DAIRY FARM (0392084)		19	19
101	LA VENTANA (4392155)		17	17
102	LAKE FALL (4392143)		16	16
103	LAKE RIDGE AERO PARK (0332135)		12	12
104	LAKE RIDGE AERO PARK WASTEWATER (0059099)	156		156
105	LITTLE RIVER RUN (4392117)		13	13
106	MALLARDS CROSSING (0392356)		19	19
107	MALLARDS CROSSING WASTEWATER (0058505)	185		185
108	MATHERLY (0392379)		23	23
109	MILL CREEK LANDING (0293108)		11	11
110	MILL RACE (4392133)		12	12
111	MONTICELLO (0392362)		15	15
112	MORATUCK MANOR (0293487)		13	13
113	MORRISTOWN (0293105)		13	13
114	NEW LIGHT MASTER (4392224)		53	53
115	OLD FARM CROSSING (4092048)		24	24
116	OLD MILBURNIE CROSSING (4092092)		14	14
117	PARKER FALLS (4092067)		40	40
118	REMINGTON FOREST (4092028)		14	14

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
119	RIDGEMONT (4035013)		12	12
120	RIVER OAKS (0392096)		20	20
121	ROLLING RIDGE (0392386)		12	12
122	ROUNDTREE (0392219)		26	26
123	SADDLERIDGE (4392103)		41	41
124	SHAW HILL (0332109)		12	12
125	SPINNAKER POINT (0293107)		16	16
126	STANLEY STONE (4066003)		13	13
127	STEEPLECHASE (0392117)		14	14
128	STONEHENGE (0392298)		49	49
129	STONEHOUSE ACRES (4093011)		20	20
130	SWEET BRIAR (0235127)		13	13
131	THE POINT (0392348)		21	21
132	THOMPSON MILLS (0392098)		14	14
133	TIMBERLINE SHORES (0466109)		21	21
134	TRADEWINDS (0392094)		21	21
135	TRADEWINDS WASTEWATER (0065714)	118		118
136	WAKEFIELD PLANTATION (0392155)		30	30
137	WATERFALL PLANTATION WTP	77		77
138	WATERSTONE RESERVE (4092136)		18	18
139	WETHERBURN WOODS (0392086)		12	12
140	WEXFORD (0332140)		11	11
141	WILDWOOD GREEN WASTEWATER (0063614)	214		214
142	WILLOW WINDS (0392315)		16	16
143	WINDEMERE (0392347)		25	25
144	WOOD SPRINGS (4392123)		20	20
145	WOODLAND SHORES (0293111)		12	12
146	**NC-CENTRAL-SOUTH**	**814**	**2181**	**2995**
147	ALTICE ESTATES (0392323)		12	12

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
148	AVOCET (4092107)		23	23
149	AVOCET WASTEWATER (0055051)	171		171
150	BELLE RIDGE (0392358)		22	22
151	BLALOCK FOREST (4092097)		14	14
152	Bloomfield Estates (4092201) (NID)		7	7
153	BRACKENRIDGE ESTATES (4092080)		22	22
154	BRANSTON (4092076)		33	33
155	BRAXTON POINTE (4092110)		13	13
156	BRAYTON PARK (4392164)		12	12
157	BRIARWOOD FARMS (0392330)		21	21
158	BRIARWOOD FARMS WASTEWATER (0062740)	176		176
159	BRIARWOOD/KILDAIRE ESTATES (0392383)		25	25
160	BROADHURST (4392129)		18	18
161	BROOKSTONE (4392112)		20	20
162	COLONIAL HEIGHTS MALIBU (0392116)		19	19
163	COLONIAL HEIGHTS MEADOWBROOK (0392213)		19	19
164	COUNTRY HILLS (0351104)		20	20
165	CREEKSIDE PLACE (0351192)		13	13
166	CREEKSTONE (0351186)		27	27
167	CREST OF CAROLINA (4092006)		14	14
168	CROOKED CREEK (4392172)		14	14
169	CROOKED CREEK WASTEWATER (0062715)	174		174
170	DALLAS ACRES (0392108)		26	26
171	DUCHESS DOWNS (0351154)		20	20
172	DUNCAN RIDGE (4092063)		23	23
173	ELLIOTT LANDING (4092065)		23	23
174	FAIR OAKS (4092001)		11	11
175	FAIRVIEW WOODED ACRES (0392129)		23	23
176	FOREST GLEN (4392142)		11	11

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
177	FOXMOOR (4392163)		17	17
178	GARNER ESTATES (0351156)		19	19
179	GLENDALE (0392293)		21	21
180	GRISSOM FARMS/HEATHER GLEN (4392211)		12	12
181	HAMPTON PARK (4092084)		29	29
182	HAMPTON RIDGE (0392376)		18	18
183	HANOVER DOWNS (0392364)		11	11
184	HARMONY GLEN (4392229)		13	13
185	HEATHERSTONE (4051001)		12	12
186	HEATHERSTONE WEST (4392119)		20	20
187	HIGH GROVE (4092096)		23	23
188	HOKE LANDING (4092102)		27	27
189	HOLLAND DOWNS (4092032)		16	16
190	HOLLAND RIDGE (4392150)		19	19
191	HOLLYBROOK DISCHARGE PERMIT (0082996)		3	3
192	HONEYCUTT LANDING (4092103)		12	12
193	HOPSON DOWNS WELL #4 WTP		7	7
194	HOPSON DOWNS/MCKENZIE (4092040)		11	11
195	HUDSON MEADOWS (4092042)		18	18
196	HUNT FARMS (4392105)		26	26
197	JAMISON PARK (4392188)		14	14
198	JEFFERSON HILL (4092031)		12	12
199	JORDAN RIDGE (4392135)		13	13
200	KENDALL HILL (4392225)		28	28
201	KENNEBEC FARMS (4092064)		26	26
202	KENSINGTON MEADOWS (0392314)		19	19
203	KENWOOD MEADOWS (4392111)		18	18
204	KILT VALLEY (0392322)		11	11
205	LAKE SPRINGS (0392078)		20	20

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
206	LAKEWOOD ESTATES (0392294)		15	15
207	LANGSTON ESTATES (0392397)		16	16
208	LASSITER FARMS (4092099)		13	13
209	LASSITER FARMS COMMUNITY WELL WTP	83		83
210	LAUREL GROVE (4392147)		15	15
211	LEGACY AT 42 (4092033)		16	16
212	LYNNHAVEN (0392253)		24	24
213	MIDDLE CREEK ACRES (0392370)		15	15
214	MIDDLE CREEK MASTER (0392355)		27	27
215	MYATT MILL FARM (0392085)		14	14
216	NORTHGATE (0392217)		16	16
217	NOTTINGHAM FOREST (0392257)		14	14
218	NOTTINGHAM FOREST WTP	65		65
219	OAK HOLLOW ESTATES (0392385)		10	10
220	OAK HOLLOW WTP	66		66
221	OAK RIDGE VALLEY (0392172)		20	20
222	OAKLYN (4392124)		16	16
223	OGBURN FARMS (4092017)		18	18
224	OLD STAGE PLACE (4392183)		17	17
225	OLDE MILLS LAKE (4392114)		16	16
226	PEAR MEADOWS (0392093)		15	15
227	RAND MEADOWS PHASE II WTP	69		69
228	RIDGEBROOK BLUFFS (4392101)		18	18
229	ROBINFIELD ESTATES (0392350)		13	13
230	ROLLING MEADOWS (0392366)		13	13
231	ROWLAND POND (4092043)		21	21
232	ROYAL SENTER RIDGE (4392140)		75	75
233	SAWYERS MILL (4392216)		15	15
234	SEDGEMOOR (4392102)		13	13

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
235	SHADOW LAKES (0351167)		11	11
236	SOUTH LAKE (4392132)		13	13
237	SOUTH MOUNTAIN (4392120)		11	11
238	SOUTHERN MEADOWS (4092061)		18	18
239	SOUTHWOOD (0392338)		17	17
240	SOUTHWYCK (4392118)		28	28
241	SQUIRE ESTATES (0392308)		13	13
242	STAGECOACH (0392087)		20	20
243	STEVENS OAKS (4392181)		13	13
244	SUMMER RIDGE (4092055)		18	18
245	SUNRIDGE FARM (4392156)		13	13
246	SWIFT CREEK MASTER (0392361)		26	26
247	TAVERNIER (4092068)		27	27
248	TIMBERBURG HILLS (0392237)		17	17
249	TURNER FARMS 9 AND 10 (4092098)		15	15
250	TURNER FARMS I AND II (0392280)		11	11
251	TURNER FARMS III AND IV (0392331)		28	28
252	TURNER FARMS V/SHANNONDALE (0392398)		33	33
253	TWIN CREEKS (0392375)		16	16
254	TYLER FARMS (4392160)		16	16
255	UPCHURCH PLACE (4092038)		20	20
256	VALLEYS AT ASHBROOK (4092081)		20	20
257	VINTAGE ACRES (4092072)		18	18
258	WEDGEWOOD SQUARE (0392381)		13	13
259	WEEKEND RETREAT (0392387)		44	44
260	WEST OAKS (0392357)		36	36
261	WHITECROFT MANOR (4092087)		10	10
262	WHITETAIL FARM (4092089)		30	30
263	WHITTINGHAM MASTER (4092039)		17	17

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
264	WILDERS RIDGE (4392157)		24	24
265	WILLOW BLUFFS V (4092060)		21	21
266	WINDHAVEN (0392335)		30	30
267	WOODS OF ASHBURY (0392388)		21	21
268	WORTHINGTON (4392158)		12	12
269	WYNSTONE (4392134)		15	15
270	WYNTREE (4092034)		31	31
271	**NC-CENTRAL-WEST**	**645**	**982**	**1627**
272	BAILEYS LANDING (4392192)		14	14
273	BEECHWOOD COVE (0319110)		15	15
274	BIRKLANDS (4092020)		11	11
275	BRADFORD PLACE (4392145)		10	10
276	BRENTWOOD (0332117)		20	20
277	CANE CREEK (3001008)		16	16
278	CANTERBURY ESTATES (0332122)		17	17
279	CARDENS CREEK (0332126)		15	15
280	CAROLINA MEADOWS WASTEWATER (0056413)	191		191
281	CEDAR TERRACE (0319132)		12	12
282	CHAPEL RIDGE (4019009)		23	23
283	CHAPEL RIDGE WASTEWATER (0022870)	61		61
284	CHATHAM (0319104)		26	26
285	COLE PARK PLAZA (0319137)		22	22
286	COLE PARK PLAZA WASTEWATER (0051314)	182		182
287	COLVARD FARMS (4019004)		9	9
288	COLVARD FARMS WASTEWATER (0019569)	26		26
289	COPPER TRACE (3001006)		22	22
290	EAGLE CREEK (4392128)		15	15
291	FOX RUN (0332116)		16	16
292	FOXBORO ESTATES (0368144)		10	10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
293	GOVERNORS CLUB WASTEWATER (0000088)	30		30
294	GREYMOSS/FITZFORD (0332111)		30	30
295	GREYTHORNE (4092021)		10	10
296	HARDSCRABBLE PLANTATION (0332139)		13	13
297	HEARTWOOD (0368189)		29	29
298	HERITAGE SPRING ACRES (0392137)		10	10
299	INWOOD FOREST (4092105)		21	21
300	KEENELAND MANOR (4032015)		29	29
301	LYNNBANK ESTATES (0291121)		13	13
302	MASONWOODS (0332125)		13	13
303	MEADOW RIDGE (0392363)		32	32
304	MEDFIELD (0392160)		14	14
305	MERION (4092005)		21	21
306	MILLSTONE LANDING (4392139)		12	12
307	MORRIS GROVE (0368164)		16	16
308	MOUNTAIN CREEK (0239121)		14	14
309	MYRTLEWOOD/SUMMERCREST I AND II (0392399)		11	11
310	NORTHFIELD (9968007)		10	10
311	NORTHWOOD (0368179)		10	10
312	OAK CHASE (4392122)		10	10
313	OLDE SOUTH TRACE (4392131)		12	12
314	POLKS TRAIL (0319134)		13	13
315	RED MOUNTAIN (0332136)		20	20
316	ROBINS WOOD (0368145)		16	16
317	ROLLING ACRES (0392247)		36	36
318	SADDLE RUN (0392080)		28	28
319	STANSTED WELL #2 WTP	63		63
320	STONERIDGE (0368185)		43	43
321	STURBRIDGE VILLAGE (0368190)		24	24

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
322	SUNSET FOREST WELL #1 WTP	20		20
323	THE LEGACY WASTEWATER (0024844)	13		13
324	THE PRESERVE WASTEWATER (0018146)	40		40
325	TIMBERLAKE ALAMANCE COUNTY (0201205)		11	11
326	TIMBERLAKE MHP (0273103)		11	11
327	TRAPPERS CREEK (0332132)		17	17
328	TYNDRUM (0332138)		32	32
329	WESLEY WOODS (0392337)		16	16
330	WESTFALL WASTEWATER (0028798)	19		19
331	WHISPERING PINES (0368135)		12	12
332	WILDCAT CREEK (0368116)		24	24
333	WILLOW HILL (0332119)		21	21
334	WOODBRIDGE (0319135)		34	34
335	YATES MILL RUN (0392090)		21	21
336	**NC-East**	**595**	**1249**	**1844**
337	**NC-EAST-COASTAL**	**458**	**338**	**796**
338	AVENDALE WASTEWATER (0030775)	23		23
339	BEAU RIVAGE WASTEWATER (0065480)	102		102
340	CANNONSGATE WASTEWATER (0028666)	86		86
341	CASTLE BAY (7071018)		35	35
342	CASTLE BAY WASTEWATER (0018755)	43		43
343	CHANDRAS RIDGE (7067005)		25	25
344	EMERALD PLANTATION WASTEWATER (0VI2598)	35		35
345	GLYNNWOOD (0465121)		19	19
346	GRAND VILLAS WASTEWATER (0VI3008)	38		38
347	HARKERS VILLAGE (0416221)		23	23
348	SEAGATE I (0416174)		21	21
349	SEAGATE IV (0416187)		21	21
350	STERLING FARMS WASTEWATER (0029475)	41		41

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
351	THE CAPE (0465199)		194	194
352	THE CAPE WASTEWATER (0057703)	90		90
353	**NC-EAST-FAYETTEVILLE**	**137**	**911**	**1048**
354	BRAGG ESTATES (0326122)		17	17
355	BRETTONWOOD HILLS PW (0326286)		13	13
356	BROOKWOOD COMMUNITY (0326127)		354	354
357	BROOKWOOD SOUTH (5026018)		38	38
358	CLARENDON GARDENS (0363102)		14	14
359	CLIFFDALE WEST (0326332)		283	283
360	COPELAND ACRES (0326143)		14	14
361	HAPPY VALLEY (0363128)		11	11
362	KELLY HILLS PW (0326300)		13	13
363	MILL CREEK FARMS (0326337)		16	16
364	RAINTREE II PW (0326375)		25	25
365	SIMMONS HEIGHTS/BRAXTON HILLS (0326124)		24	24
366	STONEY POINT (0326341)		20	20
367	WOODLAKE (0363114)		40	40
368	WOODLAKE WASTEWATER (0061719)	137		137
369	WOODLAND RUN PW (0326365)		13	13
370	WRIGHTSBORO (0347112)		16	16
371	**NC-WEST**	**4725**	**11326**	**16051**
372	**NC-WEST-MIDWEST**	**1122**	**3887**	**5009**
373	ALEXANDER ISLAND WASTEWATER (0075205)	47		47
374	ASHLEY WOODS (0149191)		21	21
375	BALLS CREEK (NID) (9918004)		12	12
376	BAY POINTE (0118118)		20	20
377	BEACON POINTE (0149186)		24	24
378	BELLE MEADE (0118101)		28	28
379	BETHAVEN (0180186)		19	19

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
380	BETTS BROOK (0118284)		39	39
381	BOSTIAN HEIGHTS (0180104)		31	31
382	BRIDGEPORT WASTEWATER (0056154)	47		47
383	BROOKWOOD (0118103)		30	30
384	BUFFALO SHOALS (0149141)		25	25
385	BUNKER HILL ESTATES (0118280)		23	23
386	CARDINAL ACRES (0149104)		33	33
387	CATAWBA SHORES (NID) (9902725)		11	11
388	CEDAR VALLEY/CATAWBA (0118166)		22	22
389	CEDARWOOD ESTATES (0102129)		24	24
390	CHAPEL VIEW CIRCLE (0118238)		31	31
391	CHESAPEAKE POINTE MASTER SYSTEM (2049015)		26	26
392	CHIPLEY PARK (0149106)		36	36
393	CLEARVIEW ACRES (0118105)		36	36
394	CLIFFWOOD WEST (0112144)		24	24
395	COUNTRY VALLEY (0118275)		32	32
396	COUNTRY VALLEY WASTEWATER (0058742)	137		137
397	CRABTREE II (0118287)		22	22
398	CRESTVIEW (0180108)		29	29
399	DAVIDSON WOODS (2049011)		32	32
400	DELMONT ACRES (NID) (9918033)		13	13
401	DIAMOND HEAD MASTER (0149182)		84	84
402	DIAMOND HEAD WASTEWATER (0074772)	64		64
403	DOGWOOD KNOLLS (0111137)		11	11
404	DOOLIE MEADOWS (0149189)		21	21
405	DUAN ACRES (0118268)		30	30
406	EAGLE LANDING (0180224)		31	31
407	EAST SHORES (0112148)		34	34
408	ENOCH TURNER (0180195)		22	22

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
409	ESTATES AT SUNDOWN COVE (2049006)		30	30
410	FAIRBROOK (9918679)		12	12
411	FAIRVIEW PARK (NID) (9918728)		11	11
412	FIVE OAKS (0102127)		31	31
413	FOREST RIDGE (0118269)		36	36
414	FOX RUN WTP	79		79
415	FREEMONT PARK (0149113)		41	41
416	GLENCROFT (0118315)		22	22
417	GRAYSON PARK (0149117)		39	39
418	GREEN ACRES (0180178)		40	40
419	GREENBRIAR (0118251)		24	24
420	GREENFIELD/CATAWBA (0118273)		22	22
421	GREENWOOD (0118264)		23	23
422	HARBOR VIEW (0149190)		55	55
423	HERITAGE FARMS (0102104)		26	26
424	HERMAN ACRES (0118122)		26	26
425	HERONWOOD/WINDEMERE (0149169)		31	31
426	HIDDEN CREEK (0118290)		27	27
427	HILLSBORO (0102106)		30	30
428	HOLLY HILLS-CATAWBA (0118126)		24	24
429	HOMESTEAD CATAWBA (0118241)		40	40
430	HOMESTEAD IREDELL (0149118)		47	47
431	HOMESTEAD PARK (0118171)		25	25
432	IDLEWOOD ACRES (0118130)		22	22
433	JACOBS VIEW (0118305)		23	23
434	JAMESTOWNE (0118242)		36	36
435	KILLIANS CROSSROADS WASTEWATER (0063355)	154		154
436	KIMBERLY COURTS (0180124)		25	25
437	KINGS ACRES (0149123)		34	34

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
438	KNOLLS (0118271)		22	22
439	KNOLLVIEW (0180212)		27	27
440	LAKERIDGE (0180223)		23	23
441	LANDSDOWN/EASTOVER (0118173)		36	36
442	LAZY S (0118258)		23	23
443	LINCOLN ESTATES (0149125)		32	32
444	LINVILLE RIVER FARM (1006005)		15	15
445	LOVE POINT (0118288)		24	24
446	LUTZ ACRES (NID) (9918072)		10	10
447	LYNMORE (0118301)		33	33
448	MAIDEN CHAPEL HEIGHTS (0118253)		34	34
449	MALIBU POINTE/MONTEREY LANDING (0149177)		34	34
450	MALLARD HEAD (0149162)		59	59
451	MALLARD HEAD CONDOS (0149168)		22	22
452	MALLARD HEAD CONDOS WASTEWATER (0062481)	177		177
453	MAPLECREST WTP	79		79
454	MEADOW CREEK (0180190)		21	21
455	MEADOWBROOK (0149148)		33	33
456	MOUNTAIN VISTA AT LUTHER COVE (1011035)		16	16
457	MURDOCK ROAD (0149128)		31	31
458	OLD FARM (0180159)		42	42
459	OXFORD PARK (0118140)		29	29
460	PEBBLE BAY (2018008)		38	38
461	PINE BURR (NID) (9918091)		11	11
462	PINE ISLE/NORTH SHORE (0149179)		32	32
463	PINE MEADOWS (0180199)		35	35
464	PINE VALLEY SD WASTEWATER (0028941)	175		175
465	PINEWOOD ACRES (0118168)		28	28
466	PIONEER VILLAGE (0118250)		29	29

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
467	PLEASANT LANES EXT (0118274)		24	24
468	POINTE NORMAN (0118307)		24	24
469	PONDEROSA (0118279)		32	32
470	PRESSLEY ACRES (0149131)		20	20
471	PRESTIGE HEIGHTS (0118142)		24	24
472	REGENCY VILLAGE (0149124)		23	23
473	RIVER HILL (9949182)		12	12
474	RIVER HILL HEIGHTS (0149133)		31	31
475	RIVER PARK - HIGHWAY 150 WASTEWATER (0074900)	62		62
476	RIVER PARK (0149193)		38	38
477	RIVERVIEW (0118182)		32	32
478	RIVERWOODS (0118254)		22	22
479	ROCK CREEK (0118295)		26	26
480	ROSELAND HEIGHTS (0149134)		26	26
481	SAINT ANDREWS (0149181)		21	21
482	SEDGEFIELD (0118135)		26	26
483	SHADE TREE ACRES (0180193)		32	32
484	SHANGRI-LA (0118255)		22	22
485	SHEFFIELD PARK (0230109)		32	32
486	SHERWOOD FOREST (0118245)		34	34
487	SHILOH (0118186)		21	21
488	SISTERS COVE (EAST) (2049030)		37	37
489	SISTERS COVE (WEST) (2049035)		21	21
490	SNOW CREEK (NID) (9918609)		13	13
491	SNOW CREEK HEIGHTS (0118179)		32	32
492	SOUTH FORK (0118289)		21	21
493	SPENCER FOREST (0180114)		20	20
494	SPENCER ROAD ACRES (0118155)		36	36
495	SPINNAKER BAY CONDOS (0118281)		24	24

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
496	SPINNAKER BAY WASTEWATER (0060593)	50		50
497	SPRING SHORES (0149138)		46	46
498	SPRING VALLEY MHP CATAWBA (0118164)		20	20
499	SPRINGDALE MHP (0118282)		30	30
500	SPRINGHAVEN (0118246)		31	31
501	STARMOUNT VILLAGE (0118139)		19	19
502	SUBURBAN ACRES (0149139)		25	25
503	SUNSET BAY (2049003)		27	27
504	SUNSET HILLS NID (9918158)		15	15
505	SWISS PINE LAKES (0161104)		30	30
506	THE LANDINGS (NID) (9918069)		12	12
507	THE MEADOWS (0118293)		24	24
508	THE SUMMIT (0118320)		21	21
509	TIMBERBROOK (0149163)		33	33
510	TRANQUIL VILLAGE (0118160)		21	21
511	TWIN CREEKS (0111169)		30	30
512	VALLEY ACRES (0118247)		21	21
513	WEST HAVEN MHP (0180123)		19	19
514	WESTCLIFF (9980154)		12	12
515	WESTOVER (0149155)		32	32
516	WESTSIDE HILLS (0118187)		31	31
517	WESTWOOD MHP (0180187)		25	25
518	WILLOW OAKS (9918163)		12	12
519	WINDEMERE WASTEWATER (0080691)	51		51
520	WINDING FOREST /BELLS CROSSING (2049016)		30	30
521	WINDMILL RIDGE (0180196)		29	29
522	WINDSTONE CROSSING (2049042)		23	23
523	WOODLAND HILLS SECTION 10 (2049013)		21	21
524	WOODLAND OAKS (0118256)		32	32

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
525	WOODLAWN HEIGHTS (0156128)		16	16
526	WOODRIDGE (0118248)		33	33
527	WRIGHT / BEAVER ROAD (0180191)		24	24
528	**NC-WEST-NORTHWEST**	**2820**	**3556**	**6376**
529	ALLENDALE (0276207)		33	33
530	ALLENWOOD VILLAGE (0286144)		31	31
531	APPLEGATE (0234179)		32	32
532	ARBOR RUN (3041039)		22	22
533	ARMFIELD 1-A (3041054)		30	30
534	ARMFIELD 1-B (3041055)		25	25
535	ASHBROOK WOODS (0276101)		26	26
536	BALLARD FARM (3041034)		21	21
537	BANNERTOWN HILLS (0286101)		30	30
538	BANNERTOWN HILLS WTP	71		71
539	BEACON HILL (3041086)		20	20
540	BEARD ACRES (0276158)		32	32
541	BELEWS LANDING (3079023)		24	24
542	BETHEL FOREST (NID) (9934176)		11	11
543	BEXLEY PLACE (NID) (9934195)		12	12
544	BISHOPS RIDGE (0234197)		31	31
545	BLUE WATER COVE (3034012)		31	31
546	BONAIRE (0241193)		36	36
547	BRANDYWINE ESTATES (VA) (1035060)		5	5
548	BRIARWOOD WASTEWATER (0028746)	169		169
549	BRIDLE WOODS (0279174)		20	20
550	BRITISH WOODS (0286148)		28	28
551	CANDY CREEK (0279147)		37	37
552	CANTERBURY TRAILS (0276125)		28	28
553	CEDAR CREEK (0276202)		33	33

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
554	CEDAR HOLLOW (0279176)		33	33
555	COLLYBROOKE (3079027)		39	39
556	COLONIAL WOODS #1 AND #2 WTP	165		165
557	COLONIAL WOODS (0286103)		38	38
558	COPPERFIELD/RESTON WOODS (0299110)		31	31
559	COUNTRYSIDE (0241191)		22	22
560	CRESTWOOD (0276112)		31	31
561	CROSS CREEK (9986419)		11	11
562	CRUTCHFIELD FARMS (3041042)		21	21
563	DEARON VILLAGE (3086013)		20	20
564	DEER PATH (0234192)		37	37
565	DEERFIELD (0286154)		41	41
566	DORSETT DOWNS (0241200)		30	30
567	FARM (0286123)		35	35
568	FERGUSON CREEK VILLAGE (3041083)		4	4
569	FLEETWOOD FALLS (0105103)		25	25
570	Fleetwood Falls WTP -NCG590037 Outfall 001	8		8
571	FOREST RIDGE WASTEWATER (0063720)	183		183
572	FOXBURY (0241208)		21	21
573	FOXBURY MEADOWS (0241238)		20	20
574	FRYE BRIDGE WASTEWATER (0065587)	179		179
575	GRAYSTONE SD WASTEWATER (0078115)	183		183
576	GRAYSTONE/SMOKERISE (0234183)		31	31
577	GREEN HEIGHTS (0286106)		30	30
578	GREEN WOOD NID (9986750)		12	12
579	GREENFIELD (0286107)		42	42
580	HARTMAN FARM (3041069)		23	23
581	HENSON FARMS (0241234)		34	34
582	HENSON FOREST (3041033)		42	42

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
583	HERITAGE WEST (0276165)		33	33
584	HICKORY CREEK (0286178)		30	30
585	HILLCREST (0286149)		44	44
586	HILLCREST WTP	73		73
587	HOLIDAY HILLS (0241117)		32	32
588	HOLLOWS (THE) (0286146)		36	36
589	HUNTCLIFF (0241217)		30	30
590	HUNTING CREEK (0299117)		22	22
591	HUNTING RIDGE (3041010)		22	22
592	INGLEWOOD (0286104)		30	30
593	JANETS RETREAT (NID) (9986002)		12	12
594	KENDALE WOODS (0241201)		25	25
595	LANCER ACRES (0276118)		20	20
596	LAUREL ACRES (0241198)		24	24
597	LENNOX WOODS (3041020)		21	21
598	LINVILLE OAKS (3041043)		34	34
599	MEADOW RIDGE (0241207)		25	25
600	MEADOW RIDGE WTP	57		57
601	MEADOW VIEW ESTATES (0286155)		27	27
602	MELBILLE HEIGHTS (0276110)		32	32
603	MELBILLE HEIGHTS WASTEWATER (0050792)	93		93
604	MERRIMAN ESTATES (0241227)		20	20
605	MIKKOLA DOWNS (0234193)		43	43
606	MIKKOLA DOWNS WASTEWATER (0067091)	178		178
607	MILL CREEK (0299116)		26	26
608	MINERAL SPRINGS (0279150)		32	32
609	MITCHELL BLUFF (0286111)		33	33
610	MITCHELL BLUFF WTP	77		77
611	MONTICELLO ESTATES (0241154)		27	27

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
612	MOUNTAIN RIDGE ESTATES (0195117)		33	33
613	MOUNTAIN VIEW (NID) (9986764)		12	12
614	NANTUCKET VILLAGE (3041061)		24	24
615	NEW CHARTWELL (3041012)		20	20
616	OLDE BEAU (0103106)		31	31
617	OLDE BEAU GC WASTEWATER (0078158)	182		182
618	PEABODY FOREST (0234199)		21	21
619	PEARMAN ESTATES (3041058)		22	22
620	PENMAN HEIGHTS (0276204)		33	33
621	PENMAN HEIGHTS WASTEWATER (0055191)	143		143
622	PEPPER RIDGE (3041051)		22	22
623	PHEASANT RIDGE (3041072)		35	35
624	PIEDMONT ESTATES (0276149)		28	28
625	PINE KNOLLS (0234139)		27	27
626	PINE LAKES (0286113)		28	28
627	PINE LAKES WTP	91		91
628	PINEBROOK (VA) (1035600)		5	5
629	PROVIDENCE NORTH (3041009)		24	24
630	QUAIL MEADOWS (0241136)		21	21
631	QUAIL OAKS (0279151)		23	23
632	QUAILS NEST /CEDAR CHASE (3041048)		25	25
633	REEVES WOODS (0286115)		32	32
634	REEVES WOODS WTP	80		80
635	RICHWOOD ACRES (0279118)		24	24
636	RIDGECREST (3041066)		42	42
637	RIDGEWAY COURTS (0279138)		19	19
638	RIDGEWOOD (0241210)		44	44
639	RING CREEK (3086036)		9	9
640	RIVER OAKS (0241203)		27	27

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
641	RIVER RUN (0279177)		28	28
642	RIVERSIDE AT OAK RIDGE (3041081)		20	20
643	SALEM GLEN SD WASTEWATER (0083925)	51		51
644	SALEM QUARTERS WASTEWATER (0083933)	179		179
645	SANFORDS CREEK (3041063)		22	22
646	SMOKE RIDGE (0241197)		26	26
647	SNOW HILL (0286116)		31	31
648	SNOW HILL WTP	55		55
649	SOUTHERN WOODS (0279172)		20	20
650	SOUTHRIDGE (0286170)		24	24
651	SPRING CREEK WASTEWATER (0083941)	93		93
652	SPRINGDALE (3041011)		22	22
653	SPRINGFIELD (0286117)		24	24
654	SPRINGFIELD ESTATES (0201153)		25	25
655	SPRINKLE (0217108)		24	24
656	STAFFORDSHIRE ESTATES (0241194)		26	26
657	STATE ROAD (NID) (9986773)		13	13
658	STERLINGSHIRE (3041062)		23	23
659	STERLINGSHIRE EAST (3041097)		17	17
660	STONINGTON (0234196)		21	21
661	STONINGTON WTP	85		85
662	SUMMERFIELD FARMS (0241237)		32	32
663	SUMMERFIELD VILLAGE (3041065)		20	20
664	THE ESTATES AT OAKRIDGE LAKE (0241240)		29	29
665	THE HOLLOWS WTP	78		78
666	THE VILLAS @ SOUTHWICK (3001010)		19	19
667	THE VINEYARDS (3041021)		26	26
668	TIMBERLAKE (0286124)		22	22
669	TRIPLE LAKES (3041023)		25	25

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
670	TWELVE OAKS (0241211)		21	21
671	TWIN OAKS (0276140)		24	24
672	WALKER ESTATES (0241144)		37	37
673	WALNUT TREE (0286150)		33	33
674	WEATHERSTONE (0241206)		27	27
675	WEDGEWOOD (0286156)		78	78
676	WELLESLEY PLACE WASTEWATER (0084409)	93		93
677	WELLINGTON (BEVILL LAKES FARM) (3041067)		30	30
678	WESTRIDGE (9986125)		12	12
679	WILLARD OAKS (0241225)		26	26
680	WILLOW CREEK (0285133)		26	26
681	WILLOW CREEK WASTEWATER (0034452)	183		183
682	WILSON FARMS/AUBURNDALE/WESTFIELD VILLAGE(0241220)		24	24
683	WINDGATE (0286164)		39	39
684	WINDGATE WTP	71		71
685	WOODBRIDGE (0286176)		28	28
686	WOODCREEK (0286151)		30	30
687	**NC-WEST-SOUTHWEST**	**783**	**3883**	**4666**
688	ALAN ACRES (0136102)		25	25
689	AMY ACRES (0136339)		21	21
690	ASHBROOK PARK (0136104)		36	36
691	AUTUMN ACRES (0136294)		20	20
692	BAYBERRY (0136364)		31	31
693	BEACON HILLS (0136389)		20	20
694	BEVERLY ACRES (0136108)		29	29
695	BRAFFORD FARMS (0113148)		47	47
696	BRIAR CREEK (0136262)		19	19
697	BRIDGES COMMUNITY (0181103)		22	22
698	BRIGHTS CREEK (1075006)		24	24

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
699	BRIGHTS CREEK WASTEWATER (0024694)	42		42
700	CABARRUS ACRES (0113146)		31	31
701	CAMERON POINT (0136397)		24	24
702	CARMEL PARK (0136112)		37	37
703	CASTLEWOOD (0136345)		33	33
704	CEDAR GROVE/SADDLEWOOD (0136249)		107	107
705	CEDAR VALLEY/GASTON (0136250)		23	23
706	CEDARWOOD ACRES (0136114)		38	38
707	CHAPELWOOD ACRES (0136115)		32	32
708	CLEAR MEADOWS (0160230)		27	27
709	CLUBVIEW ESTATES I (9936330) NID		12	12
710	COPPERFIELD/CARMEL HILLS (0136355)		22	22
711	CORAL PARK (0155116)		21	21
712	COUNTRY ACRES (0113141)		29	29
713	COUNTRY CROSSING (0155134)		28	28
714	COUNTRY KNOLLS (0113183)		28	28
715	COUNTRY MEADOWS (0136167)		31	31
716	COUNTRY WOODS EAST WASTEWATER (0065684)	261		261
717	CREEKSIDE (0136362)		23	23
718	CRESTVIEW / WEAKS PEAK (0113142)		32	32
719	DALEWOOD/MONTERAY (0136122)		23	23
720	DEERWOOD (0155135)		31	31
721	DOVE MEADOWS (2036014)		21	21
722	EAST CHESTNUT (0136320)		29	29
723	EAST GASTON MHP (0136243)		30	30
724	EDGEWOOD ACRES (0136128)		29	29
725	EDGEWOOD HILLS (9913113)-NID		13	13
726	FAIRFAX (0136242)		24	24
727	FALLSCREST A AND B (0136337)		41	41

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
728	FARMWOOD/COUNTRY WOODS (0136290)		21	21
729	FIELDSTONE/COLD SPRINGS (0113232)		30	30
730	FLEETWOOD ACRES (0136133)		23	23
731	FONTAIN VILLAGE (0136135)		36	36
732	FOREST ACRES (0136291)		19	19
733	FOREST COVE (0136372)		21	21
734	FOREST PINES (0113163)		24	24
735	FOREST POINTE (0136146)		22	22
736	FOX RIDGE/FOUNTAIN TRACE (0145144)		43	43
737	FOX RUN/CRAIG GARDENS (0136261)		34	34
738	FOXFIRE (0136154)		21	21
739	GALLAGHER TRAILS (0136244)		22	22
740	GLENCROFT (0160329)		33	33
741	GLENNBURN (0136300)		29	29
742	GOODWILL ACRES (0136237)		31	31
743	GREEN MEADOWS/HEATHER ACRES (0136138)		22	22
744	GREEN ROAD (0136139)		20	20
745	HARBOR CLUB (0160276)		19	19
746	HARBOR ESTATES WASTEWATER (0063860)	65		65
747	HEATHER GLEN/HIGHLAND (0136255)		22	22
748	HELMS (0136239)		44	44
749	HICKORY CREEK/STARRLAND PARK(0136386)		24	24
750	HICKORY RIDGE (0136303)		20	20
751	HILL N DALE/LINCOLN VIEW (0155127)		28	28
752	HOLLY HILLS-RUTHERFORD (0181134)		22	22
753	HOOPERS VALLEY (0145127)		23	23
754	HOVIS ROAD (0136150)		39	39
755	HOYLES CREEK (0136163)		25	25
756	HUNTLEY GLEN PHASE 2 (2060097)		31	31

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
757	HUNTWOOD (0160147)		29	29
758	IDLEWILD PARK (0136151)		24	24
759	IRONGATE (2060088)		22	22
760	KELTIC MEADOWS (0136191)		22	22
761	KELTIC MEADOWS WTP	75		75
762	KNOB CREEK/TIMBERLINE (0188120)		26	26
763	KNOLLWOOD (0136231)		33	33
764	LAKEWOOD (0136155)		34	34
765	LAUREL WOODS (0136304)		21	21
766	LONG SHOALS (0155103)		34	34
767	MACGREGOR DOWNES (9936332)		12	12
768	MAGNOLIA SPRINGS/SOUTHFORK (0136363)		35	35
769	MALLARD CROSSING (0136178)		21	21
770	MAPLECREST (0136220)		33	33
771	MAR-LYN FOREST (0136222)		26	26
772	MCCONNELL (0136293)		27	27
773	MIDDLETON (0113214)		31	31
774	MILTON ACRES (2055001)		20	20
775	MORNINGSIDE PARK (0136164)		32	32
776	MOSS HAVEN (9936659)		11	11
777	MOUNTAIN POINT (0160265)		30	30
778	MOUNTAINBROOK/SILVERSTONE (0136165)		47	47
779	MURRAY HILLS (0113149)		19	19
780	OAK ESTATES (0113209)		47	47
781	OAKHILL (0136219)		30	30
782	OAKLEY PARK #1 & #2 WTP	157		157
783	OAKLEY PARK (0136267)		25	25
784	OLD PROVIDENCE (0136268)		21	21
785	OLD SOUTH LANE (0136280)		34	34

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
786	PARADISE POINT (0136170)		27	27
787	PARK SOUTH (2060089)		81	81
788	PARKWAY CROSSING (2060093)		26	26
789	PEBBLEBROOK (0113126)		25	25
790	PINEVIEW (0136329)		21	21
791	PROVIDENCE ACRES (0136367)		20	20
792	QUAIL RIDGE (0136208)		23	23
793	RAINTREE/TABLEROCK (0136324)		26	26
794	RAMA WOODS (0113159)		20	20
795	RAMBLING RIDGE/CRYSTAL CREEK (0145155)		25	25
796	RIDGEVIEW PARK (0136184)		23	23
797	RIVER LAKES (2036011)		20	20
798	RIVER MEADOWS (0155137)		18	18
799	RIVERTON PLACE (0136353)		19	19
800	ROCKY RIDGE (0160282)		24	24
801	RUSTIC TRAILS (0136354)		23	23
802	SHADOW OAKS (0136358)		34	34
803	SKYLAND DRIVE (0136189)		35	35
804	SOUTH BOURNE/ROLLING HILLS (0136385)		35	35
805	SOUTH FOREST/BROOK FOREST (0136338)		24	24
806	SOUTH HAMPTON (9936663)		11	11
807	SOUTH HILL (0136310)		20	20
808	SOUTH HILLS ESTATES III (0136335)		20	20
809	SOUTH POINT LANDING (0136192)		21	21
810	SOUTHGATE / COUNTRY ACRES (0136182)		28	28
811	SOUTHWOOD (0136193)		22	22
812	SPRING VALLEY CABARRUS (0113135)		38	38
813	SPRINGDALE / SPRINGHILL (0113136)		22	22
814	STALLINGS GLEN (0113221)		41	41

Jun 30 2022 OFFICIAL COPY

CONTRACTUAL SERVICES LAB TESTING - 2021 Sampling Summary **Exhibit B3-I-1**

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
1	**Count of Sample Year**	**Column Labels**		
2	**Row Labels**	**WASTEWATER**	**WATER**	**Grand Total**
815	STANLEY ACRES (2036007)		38	38
816	STONEY OAKS (0136356)		20	20
817	SUNSET PARK (0136198)		38	38
818	TURKEY PEN GAP (0188118)		27	27
819	TUXEDO (0145160)		19	19
820	TYRON YOUTH CENTER (9975473)		2	2
821	VALLEY COURT ESTATES (9975458)		10	10
822	VALLEYDALE (0136199)		23	23
823	WALKER HEIGHTS (0136384)		32	32
824	WATTS (0136347)		22	22
825	WEATHERSTONE (0113193)		28	28
826	WESLEY ACRES (0136287)		28	28
827	WESTERLY HILLS (9936628)		14	14
828	WILD WING (0136168)		19	19
829	WILLOWBROOK WASTEWATER (0073539)	183		183
830	WIMBLEDON (0136313)		36	36
831	WINDWOOD ACRES (0136312)		32	32
832	WINNINGFIELD (0136203)		31	31
833	WOODLAND BAY (0136351)		20	20
834	WOODLEIGH (0136336)		37	37
835	YORKWOOD PARK (0136204)		28	28
836	**Grand Total**	**8649**	**18408**	**27057**

Item 10

Jun 30 2022 OFFICIAL COPY

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Jun 30 2022

W-218 Sub 573
Adjustment # B3-m

Contractual Services Other Expense

AS ADJUSTED:

Contractual Services – Other has been adjusted to reflect the annualized expense that is expected to be realized by (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer going forward.

Contractual Services – Other includes the following Aqua North Carolina "line items":

- ACO Direct Expenses
- Outside Services IT
- Outside Services Operations
- Outside Services Maintenance
- Outside Services Other

The factors for the adjustments to Contract Services Other expense are:

- Adjust the test year USIC locating service charges by a 7.5% vendor price increase effective May 1, 2021.
- Adjust ACO Workflow Postage for USPS postage increases effective in 2021 and 2022.
- Adjust test year for full year of Water Remediation Tech (WRT) units at the 2022 monthly charge.
- Adjust to remove all test year temporary labor charges, since the Labor Expense adjustment (Ex. B1/B2) assumes no vacancies.

The adjustments to reflect the current level of expense in these categories are supported by the following schedules attached:

- Contractual Services Other – Summary by GL Account (Exhibit B3-m). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Ds schedules from the respective application books.
- Contractual Services Other – USIC 2022 Price Increase (Exhibit B3-m-1). This schedule calculates the impact of a May 2022 vendor price increase of 7.5%. The letter from USIC, dated May 2022 is included as part of this exhibit. The adjustment is the test year amounts x 7.5%.
- Contractual Services Other – Water Remediation Treatment (WRT) Units 2021/2022 Costs (Exhibit B3-m-2). This schedule calculates a full year of costs for the WRT units based on the March 2022 invoice amount. There are eleven WRT units located in the Brookwood Water and ANC Water jurisdictions. The March 2022 invoices are attached as verification of the price change.

OFFICIAL COPY

Jun 30 2022

- Contractual Services Other – Impact of 2021/2022 Postage Increase (Exhibit B3-m-4). This schedule calculates the impact of the USPS postage increases. First class postage was $0.55 as of 1/1.2021. It increases to $0.58 in August 2021 and increases to $0.60 in July 2022. The percent increases have been applied to the test year amount of Workflow Billing Postage in order to annualize the latest price.
- Contractual Services Other – NC Temporary Labor Removal (Exhibit B3-m-5). This schedule summarizes the test year amounts for NC temporary employees. It is appropriate to remove these charges since the company amounts for labor and benefits expense (Adjustment B1/B2) include the full approved NC labor complement. These temporary labor amounts would need to be included to offset any vacancy credits that might be applied in this case.

The adjustments detailed in the schedules above are necessary to reflect the appropriate amount of Contractual Services - Other expense the Company expects to incur during the "base" year of 2022.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#636 & 736) for the respective rate divisions

CONTRACT SERVICES OTHER - Summary by GL Acct

Test Year 01/01/2021 - 12/31/2021

W-218 Sub 573

Exhibit B3-m

Line#	(a) Sum of Amount Row Labels	(b) Column Labels Per Books	(c) Prof-USIC	(d) Prof-WRT	(e) Prof-Postage	(f) Prof-Temp Help	(g) Grand Total	(h) Reference
1	**AQUA NC Sewer**	**$1,751,927.83**	**$13,677.77**		**$2,823.14**		**$1,768,428.75**	Aqua NC Sewer Exhibit Ds
2	736100 SW-Cont Serv Oth-Collect Oper	$5,868.91					$5,868 91	
3	736200 SW Cont Serv-Oth Collect Maint	$306,636.84					$306 636.84	
4	736201 SW-Cont Serv Oth Collect Maint Hauling	$172,928.76					$172,928.76	
5	736400 SW Cont Serv-Oth-Pump Maint	$167,955.35					$167,955 35	
6	736500 SW Cont Serv-Oth-T&D Oper	$138,062.03					$138,062.03	
7	736600 SW Cont Serv Oth-T&D Maint	$161,479.68					$161,479.68	
8	736610 SW Cont Serv Other Build & Grounds	$256,048.62					$256,048.62	
9	736700 SW Cont Serv Oth-Cust Accts	$6,058.67					$6,058.67	
10	736710 SW WorkFlow Processing Fee	$32,855.67					$32,855.67	
11	736720 SW WorkFlow Billing Postage	$39,711.30			$2,823 14		$42,534.44	
12	736740 SW ACO Lockbox Fees	$13,207.11					$13,207.11	
13	736800 SW Cont Serv Oth-A&G	$365,319.85	$13,677.77				$378,997.62	
14	736810 SW Cont Serv-Oth-A&G-HRDW MANT	$7,508.18					$7,508.18	
15	736820 SW Cont Serv Oth-A&G-SFTW MANT	$66,085.98					$66,085.98	
16	736730 ACO-SWR Allocations	$12,200 88					$12,200.88	
17	**AQUA NC Water**	**$2,283,549.21**	**$26,748.18**	**$354.72**	**$11,501.36**	**($23,260.18)**	**$2,298,893.28**	Aqua NC Water Exhibit Ds
18	636100 WT-Cont Serv-Oth-Source OPER	$18,000.00					$18,000.00	
19	636200 WT-Cont Serv-Oth-Source MAINT	$271,438.46					$271,438.46	
20	636300 WT-Cont Serv-Oth-WTRTRT OPER	$4,848 72		$354 72			$5,203.44	
21	636400 WT-Cont Serv-Oth WTRTRT MAINT	$86,756.90					$86,756.90	
22	636501 WT Cont Serv Oth T&D OPER Main	$26,473 39					$26,473.39	
23	636503 WT-Cont Serv-Oth-T&D OPER-Metr	$13,407.55					$13,407.55	
24	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	$500.08					$500.08	
25	636610 WT-Cont Serv-Oth-Build&Grounds	$476,997.25					$476,997.25	
26	636630 WT-Cont Serv-Oth-Security	$59 90					$59.90	
27	636640 WT-Cont Serv-Oth-Temp Help	$94,093.33				($23,260.18)	$70,833.15	
28	636700 WT-Cont Serv-Oth-Cust Accts	$24 660.98					$24,660.98	
29	636710 WT-WorkFlow Processing Fee	$133,610.85					$133,610.85	
30	636720 WT WorkFlow Billing Postage	$161,507.84			$11,501 36		$173,009.20	
31	636740 WT ACO Lockbox Fees	$53,712.38					$53,712.38	
32	636800 WT Cont Serv Oth-A&G	$651,889.48	$26,748.18				$678,637.66	
33	636810 WT Cont Serv Oth-A&G HRDW MANT	$27,154.34					$27,154.34	
34	636820 WT Cont Serv Oth A&G SFTW MANT	$238,437.76					$238,437.76	
35	**Brookwood Water**	**$785,437.66**	**$9,801.98**	**$18,208.08**	**$2,667.72**		**$816,115.44**	Brookwood Water Exhibit Dw
36	636200 WT Cont Serv-Oth Source MAINT	$30,611.30					$30,611.30	
37	636300 WT Cont Serv-Oth WTRTRT OPER	$289 241 64		$18 208 08			$307,449.72	

Item 10

Jun 30 2022 OFFICIAL COPY

CONTRACT SERVICES OTHER - Summary by GL Acct W-218 Sub 573 **Exhibit B3-m**

Test Year 01/01/2021 - 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line#	Sum of Amount Row Labels	Column Labels Per Books	Prof-USIC	Prof-WRT	Prof-Postage	Prof-Temp Help	Grand Total	Reference
38	636400 WT-Cont Serv-Oth-WTRTRT MAINT	$2,600.00					$2,600.00	
39	636501 WT-Cont Serv-Oth-T&D OPER-Main	$5,696.50					$5,696.50	
40	636610 WT Cont Serv Oth-Build&Grounds	$99,995.47					$99,995.47	
41	636630 WT-Cont Serv-Oth Security	$13.89					$13.89	
42	636640 WT-Cont Serv-Oth-Temp Help	$16,211.31					$16,211.31	
43	636700 WT-Cont Serv-Oth Cust Accts	$5,718.45					$5,718.45	
44	636710 WT WorkFlow Processing Fee	$30,974.23					$30,974.23	
45	636720 WT-WorkFlow Billing Postage	$37,443.41			$2,667.72		$40,111.13	
46	636740 WT-ACO Lockbox Fees	$12,451.72					$12,451.72	
47	636800 WT-Cont Serv-Oth A&G	$195,871.36	$9,801.98				$205,673.34	
48	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	$5,998.09					$5,998.09	
49	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	$52,610.29					$52,610.29	
50	**FAIRWAYS Sewer**	**$155,512.24**	**$618.24**		**$447.80**		**$156,578.28**	Fairways Sewer Exhibit Ds
51	736200 SW-Cont Serv-Oth Collect Maint	$8,008.16					$8,008.16	
52	736201 SW-Cont Serv Oth-Collect Maint Hauling	$48,167.15					$48,167.15	
53	736400 SW-Cont Serv-Oth-Pump Maint	$21,810.80					$21,810.80	
54	736500 SW-Cont Serv-Oth-T&D Oper	$1,250.29					$1,250.29	
55	736600 SW-Cont Serv-Oth-T&D Maint	$2,942.35					$2,942.35	
56	736610 SW-Cont Serv Other Build & Grounds	$20,920.72					$20,920.72	
57	736700 SW-Cont Serv-Oth Cust Accts	$960.61					$960.61	
58	736710 SW-WorkFlow Processing Fee	$5,207.24					$5,207.24	
59	736720 SW-WorkFlow Billing Postage	$6,293.98			$447.80		$6,741.78	
60	736740 SW-ACO Lockbox Fees	$2,093.26					$2,093.26	
61	736800 SW-Cont Serv-Oth-A&G	$24,966.94	$618.24				$25,585.18	
62	736810 SW-Cont Serv Oth-A&G-HRDW MANT	$1,314.67					$1,314.67	
63	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	$11,576.07					$11,576.07	
64	**FAIRWAYS Water**	**$168,795.48**	**$618.24**		**$783.67**		**$170,197.38**	Fairways Water Exhibit Dw
65	636200 WT-Cont Serv Oth-Source MAINT	$19,004.44					$19,004.44	
66	636501 WT-Cont Serv-Oth-T&D OPER Main	$1,996.46					$1,996.46	
67	636503 WT-Cont Serv Oth-T&D OPER-Metr	$49,030.90					$49,030.90	
68	636610 WT Cont Serv Oth-Build&Grounds	$16,826.72					$16,826.72	
69	636630 WT-Cont Serv-Oth-Security	$4.10					$4.10	
70	636640 WT-Cont Serv-Oth-Temp Help	$5,012.65					$5,012.65	
71	636700 WT-Cont Serv Oth-Cust Accts	$1,681.99					$1,681.99	
72	636710 WT-WorkFlow Processing Fee	$9,122.42					$9,122.42	
73	636720 WT-WorkFlow Billing Postage	$11,025.27			$783.67		$11,808.94	
74	636740 WT ACO Lockbox Fees	$3,667.04					$3,667.04	

Jun 30 2022 OFFICIAL COPY

CONTRACT SERVICES OTHER - Summary by GL Acct | W-218 Sub 573 | Exhibit B3-m

Test Year 01/01/2021 - 12/31/2021

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
	Sum of Amount	Column Labels						
Line#	Row Labels	Per Books	Prof-USIC	Prof-WRT	Prof-Postage	Prof-Temp Help	Grand Total	Reference
75	636800 WT-Cont Serv-Oth-A&G	$30,820.25	$618.24				$31,438.49	
76	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	$2,101.84					$2,101.84	
77	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	$18,501.40					$18,501.40	
78	**Grand Total**	**$5,145,222.42**	**$51,464.40**	**$18,562.80**	**$18,223.69**	**($23,260.18)**	**$5,210,213.13**	
79		[1]	[2]	[3]	[4]	[5]		

80 [1] ties to consolidated NC Contract Services Other Expense for test year.

81 [2] Update test year for 7.5% vendor price increase effective 5/1/2022. (Exhibit B3-m-1)

82 [3] Adjustment for full year of Water Remediation Tech (WRT) Units charges effective 1/1/2022. Exhibit B3-m-2, line 28)

83 [4] Adjust Aco Workflow Postage amounts for 2021/2022 postage increases (Exhibit B3-m-4, column q line 10)

84 [5] Removal of NORTH CAROLINA temporary labor charges for the test year, due to the full complement of Aqua NC being used to calculate labor and benefits expense (Exhibit B3-m-5 line 6)

Jun 30 2022 OFFICIAL COPY

CONTRACT SERVICES OTHER - USIC 2022 PRICE INCREASE

W-218 Sub 573

Exhibit B3-m-1

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1		2021												Grand Total	2022	Adjust
2	Row Labels	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Increase	Amount
3	AQUA NC Water	$12,204.87	$29,389.48	$31,004.92	$31,058.84	$32,001.81	$30,476.30	$29,544.13	$33,869.68	$35,609.75	$31,752.31	$31,821.59	$27,908.70	$356,642.38	7.50%	$26,748.18
4	48537USIC LOCATING SERVICE	$13,490.02	$29,485.07	$20,749.41	$31,004.89	$32,418.09	$30,642.56	$30,476.30	$29,985.27	$33,428.54	$35,609.75	$31,752.31	$31,702.10	$350,744.31		
5	Accl-USIC Locating	$20,844.97	($10,327.94)	($10,517.03)	$17,058.84	($1,299.59)	$683.73	$64.06	$16,921.50	$1,922.87	($35,351.41)		$28,028.19	$28,028.19		
6	Accl-USIC Locating Service	($22,130.12)	$10,232 35	$20,772 54	($17,004.89)	$883.31	($849.99)	($996.23)	($13,037.09)	$258.34	$31 493.97	$69.28	($31 821.59)	($22 130.12)		
7	AQUA NC Sewer	$9,932.49	$10,484.91	$14,096.23	$12,563.60	$17,567.38	$14,807.08	$13,842.57	$17,721.22	$19,210.85	$17,298.12	$18,994.76	$15,851.09	$182,370.30	7.50%	$13,677.77
8	48537USIC LOCATING SERVICE	$9,567 70	$9,932.49	$10,484.91	$14,096.22	$16,314.97	$13,816.02	$14,807.08	$13,401.43	$18,162.36	$19,227 79	$17 281 19	$19,114.24	$176,206.40		
9	Accl-USIC Locating	$9,932.49	$552.42	($10,484.91)	$563.61	($122 08)	($441.53)	$364.34	$17,798.02	$790.16	($18,952.52)		$15,731.60	$15,731.60		
10	Accl-USIC Locating Service	($9,567 70)		$14,096.23	($2,096.23)	$1,374.49	$1,432.59	($1,328.85)	($13,478.23)	$258.33	$17,022.85	$1,713.57	($18,994.75)	($9,567.70)		
11	Brookwood Water	$3,103.21	$6,381.75	$9,776.18	$15,525.62	$14,976.24	$15,859.21	$11,127.18	$14,265.85	$6,808.40	$6,270.59	$15,890.88	$10,707.91	$130,693.02	7.50%	$9,801.98
12	48537USIC LOCATING SERVICE	$3,246.38	$3,103 21	$6,381 75	$9,882.27	$15,419.53	$14,976.24	$15,859.21	$11,127.18	$14,265.85	$6,808.40	$6,270.59	$15,890.88	$123,231.49		
13	Accl-USIC Locating	$3,103 21	$3,278 54	($6,381 75)	$15,419 53	($443.29)	($14,976.24)	$11,127.18	$3,138.67	($14,265.85)			$10,707.91	$10,707.91		
14	Accl-USIC Locating Service	($3,246.38)		$9,776 18	($9,776 18)		$15,859.21	($15,859.21)		$6,808.40	($537.81)	$9,620.29	($15,890.88)	($3,246.38)		
15	FAIRWAYS Water	$596.09	$495.20	$660.15	$739.51	$739.76	$1,025.60	$765.31	$604.81	$493.72	$696.19	$861.91	$564.90	$8,243.15	7.50%	$618.24
16	48537USIC LOCATING SERVICE	$786.49	$596.09	$495 20	$660 14	$739.52	$739.76	$1,025.60	$765.31	$604.81	$493.72	$696.18	$861.92	$8,464.74		
17	Accl-USIC Locating	$596.09	($100.89)	($495 20)	$739.52	$0.24	($739.76)	$765.31	($160.50)	($604.81)			$564.90	$564.90		
18	Accl-USIC Locating Service	($786.49)		$660.15	($660 15)		$1,025.60	($1,025.60)		$493.72	$202.47	$165.73	($861.92)	($786.49)		
19	FAIRWAYS Sewer	$596.10	$495.20	$660.15	$739.53	$739.76	$1,025.61	$765.31	$604.81	$493.72	$696.18	$861.93	$564.90	$8,243.20	7.50%	$618.24
20	48537USIC LOCATING SERVICE	$786.49	$596.10	$495 20	$660 15	$739 53	$739.76	$1,025.61	$765.31	$604.81	$493.72	$696.19	$861 92	$8,464.79		
21	Accl-USIC Locating	$596.10	($100.90)	($495.20)	$739.53	$0.23	($739.76)	$765.31	($160.50)	($604.81)			$564.90	$564.90		
22	Accl-USIC Locating Service	($786.49)		$660.15	($660 15)		$1,025.61	($1,025.61)		$493.72	$202.46	$165.74	($861.92)	($786.49)		
23	Grand Total	$26,432.76	$47,246.54	$56,197.63	$60,627.10	$66,024.95	$63,193.80	$56,044.50	$67,066.37	$62,616.44	$56,713.39	$68,431.07	$55,597.50	$686,192.05	7.5%	$51,464.40
24															[1]	[2]

25 [1] See letter dated May 9, 2022 from USIC notifiying Aqua of a 7.5% increase effective May 1, 2022

26 [2] Test year amount in column n x 7 5% / To Exhibit B3-m column c

Item 10

Jun 30 2022

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Item 10

Exhibit B3-m 1
(pg 2)

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Jun 30 2022

USIC PROTECTING INFRASTRUCTURE

May 9, 2022

Notice of Price Revision, Effective May 1, 2022

Dear Aqua America NC

In recent months, we have seen considerable increases in costs of labor, materials, and fleet costs. At every opportunity, USIC has endeavored to find cost savings to mitigate this, however, we have concluded that a price revision is necessary to maintain the current levels of quality and service.

This letter is to notify you of a price increase effective May 1, 2022 in accordance with the terms and conditions of your contract with USIC. Your prices for service, provided on or after May 1, 2022, will increase by 7.5%, and these increases will span across all service types and categories. This supplemental increase is in addition to any past or future price adjustments within your contract.

We value your business and appreciate your loyalty to USIC. Please contact 317-680-5100 or sales@usicllc.com with any questions regarding this pri ing revision.

We thank you for your continued business and ask that you communicate this notification as appropriate.

Sincerely,

Chuck Adams
Chief Commercial Officer

CONTRACT SERVICES OTHER **W-218 Sub 573** **Exhibit B3-m-2**

Water Remediation Treatment (WRT) Units 2021/2022 Costs

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	**NC - WRT LEASES (Vendor 37263)**									
2	WRT			1/1/2021	2021		3/1/2022	2022		
3				Base Mth	Base Annual		Base Mth	Annual	2022	
4	Region	Well	Name	Charge	Charge		Charge	Charge	Adj Pct	
5	Brookwood	22	Arran Hills	$ 1,412.55	$ 16,950.60		$ 1,500.15	$ 18,001.80		6.2%
6	Brookwood	37	Wells Place	$ 2,855.63	$ 34,267.56		$ 3,032.72	$ 36,392.64		6.2%
7	Brookwood	40	Southgate Village	$ 3,193.83	$ 38,325.96		$ 3,391.89	$ 40,702.68		6.2%
8	Brookwood	51	Southgate Village	$ 1,645.29	$ 19,743.48		$ 1,747.32	$ 20,967.84		6.2%
9	Brookwood	61	Southgate-Sec 3	$ 3,281.65	$ 39,379.80		$ 3,485.17	$ 41,822.04		6.2%
10	Brookwood	69/70	Brookwood Community	$ 3,306.49	$ 39,677.88		$ 3,511.54	$ 42,138.48		6.2%
11	LaGrange	1	Copeland Acres	$ 1,564.75	$ 18,777.00		$ 1,672.25	$ 20,067.00		6.9%
12	LaGrange	14	Cliffdale West (Okland MHP)	$ 2,269.22	$ 27,230.64		$ 2,409.94	$ 28,919.28		6.2%
13	LaGrange	16	Beaver Run/Cliffdale	$ 3,488.48	$ 41,861.76		$ 3,704.82	$ 44,457.84		6.2%
14	Brookwood	60	Hollywood Heights II	$ 1,085.58	$ 13,026.96		$ 1,165.01	$ 13,980.12		7.3%
15			Brookwood Water Total	$ 24,103.47	$ 289,241.64		$ 25,620.81	$ 307,449.72		6.3%
16	Cary	4	Stoney Creek	$ 404.06	$ 4,848.72		$ 433.62	$ 5,203.44		7.3%
17			ANC Water Total	$ 404.06	$ 4,848.72		$ 433.62	$ 5,203.44		7.3%
18			GRAND TOTAL	$ 24,507.53	$ 294,090.36		$ 26,054.43	$ 312,653.16		6.3%
19										
20						Brookwood 2022 Expense	**$ 307,449.72**	line 15 above		
21						Test Year Brookwood - GL 636300	$ 289,241.64	Ex. B3-m, line 43		
22						BW Water Adjustment (to Exhibit B3-m, col. e, line 38)	$ 18,208.08	line 20 less line 21		
23										
24						ANC Water 2022 Expense	**$ 5,203.44**	line 17 above		
25						Test Year ANC Water - GL 636300	$ 4,848.72	Ex. B3-m, line 22		
26						ANC Water Adjustment (to Exhibit B3-m, col e, line 20)	$ 354.72	line 24 less line 25		
27										
28						Grand Total WRT Adjustment (Exhibit B3-m, col e, line 82)	$ 18,562.80	line 22 + line 26		

Item 10

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Item 10

Ex. B3-m 2
(pg 2)

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Jun 30 2022

INVOICE

From:

Water Remediation Technology
901 W 116th Ave, Suite 400
Westminster, CO 80234-3625
Phone: 303-424-5355

To

Christophe Collins
Aqua North Carolina
6902 Sandridge Dr
Fayetteville, NC 28314

Billing Period: 03-2022

Invoice Date	Invoice Number	Customer ID	Terms	Due Date
3/1/2022	020144	0041	Net 30	3/31/2022

Project	Description	Quantity	Unit	Unit Price	Extended Price
Effective October 29, 2018 our new address is 901 W 116th Ave, Suite 400 Westminster, CO 80234-3625					
NC - Brookwood - w 22	Base Treatment Charge	1.00	Month	1,500.1500	1,500.15
NC - Brookwood - w 37	Base Treatment Charge	1.00	Month	3,032.7200	3,032.72
NC - Brookwood - w 40	Base Treatment Charge	1.00	Month	3,391.8900	3,391.89
NC - Brookwood - w 51	Base Treatment Charge	1.00	Month	1,747.3200	[illegible]
NC - Brookwood w 61	Base Treatment Charge	1.00	Month	3,485.1700	[illegible]
NC - Brookwood - w 69 & 70	Base Treatment Charge	1.00	Month	3,511.5400	3,511.54
NC - Cliffdale w 14	Base Treatment Charge	1.00	Month	2,409.9400	2,409.94
NC - Cliffdale w 16	Base Treatment Charge	1.00	Month	3,704.8200	3,704.82
NC - Copeland Acres W 1	Base Treatment Charge	1.00	Month	1,672.2500	1,672.25
NC - Hollywood Heights w 60	Base Treatment Charge	1.00	Month	1,165.0100	1,165.01

P5300314-03
GL 5303030
JM

FW#800000502
ES#1000219391

Sales Tax

Invoice Total

Item 10

Ex B3-m-2 (Pg 3)

INVOICE

OFFICIAL COPY

Jun 30 2022

From

Water Remediation Technology
901 W 116th Ave, Suite 400
Westminster, CO 80234-3625
Phone 303-424-5355

To

Trent Parker
Aqua NC
202 MacKenan Ct.
Cary, NC 27511

Billing Period 03-2022

Invoice Date	Invoice Number	Customer ID	Terms	Due Date
3/1/2022	020205	0027	Net 30	3/31/2022

Project	Description	Quantity	Unit	Unit Price	Extended Price
Effective October 29, 2018 our new address is 901 W 116th Ave, Suite 400 Westminster, CO 80234-3625					
NC - Stoney Creek w 4	Base Treatment Charge	1.00	Month	433 6200	433 62

A/P _____ Accounting _____
RECEIVED

FEB 29 2022

AU _____ GL 5303030
Activity _____
Approval 1 5300/004
Approval 2 _____
Nate Dist. 3/16/2022

Sales Tax

Invoice Total

CONTRACT SERVICES OTHER - Impact of 2019/2020 Workflow Billing Postage Increase

Test Year 10/1/2018 - 9/30/2019

W-218 Sub 526

Exhibit B3-m-3

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
	Source	(Multiple Items)																
	Sum of Amount	Column Labels 2021												Grand Total	01/2021-08/2021	09/2021-12/2021	Incr Adjust	Revised Total
1	Row Labels	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec					
2	14-CUST OPS-DIR	$21,259.66	$20,368.00	$21,191.74	$20,939.35	$20,560.34	$20,338.89	$21,058.05	$20,814.89	$20,879.52	$22,856.63	$22,166.54	$23,548.19	$255,981.80				
3	636720 WT-WorkFlow Billing Postage	$17,461.98	$16,729.61	$17,406.20	$17,187.91	$16,876.78	$16,695.02	$17,259.34	$17,060.04	$17,113.02	$18,728.47	$18,163.02	$19,295.13	$209,976.52				
4	AQUA NC Water	$13,430.48	$12,867.20	$13,387.58	$13,224.17	$12,984.78	$12,844.94	$13,272.23	$13,118.96	$13,159.71	$14,405.62	$13,970.69	$14,841.48	$161,507.84	$105,130.34	$56,377.50	$ 11,501.36	$173,009.20
5	Brookwood Water	$3,123.63	$2,992.62	$3,113.65	$3,065.49	$3,010.01	$2,977.59	$3,074.19	$3,038.70	$3,048.13	$3,333.06	$3,232.43	$3,433.91	$37,443.41	$24,395.88	$13,047.53	$ 2,667 72	$40,111.13
6	FAIRWAYS Water	$907.87	$869.79	$904.97	$898.25	$881.99	$872.49	$912.92	$902 38	$905.18	$989.79	$959.90	$1,019 74	$11,025.27	$7,150.66	$3,874.61	$ 783.67	$11,808 94
7	736720 SW-WorkFlow Billing Postage	$3,797.68	$3,638.39	$3,785.54	$3,751.44	$3,683.56	$3,643.87	$3,798.71	$3,754.85	$3,766.50	$4,128.16	$4,003.52	$4,253.06	$46,005.28				
8	AQUA NC Sewer	$3,276.67	$3,139.23	$3,266.20	$3,237 73	$3,179.14	$3,144.89	$3,279.19	$3,241.33	$3,251.39	$3,565.10	$3,457.46	$3,672.97	$39,711.30	$25,764.38	13,946.[illegible]2	2,823.14	$4[illegible]34.44
9	FAIRWAYS Sewer	$521.01	$499.16	$519.34	$513.71	$504.42	$498.98	$519.52	$513.52	$515.11	$563.06	$546.06	$580.09	$6,293.98	$4,089.66	$2,204 32	44[illegible]	741.[illegible]
10	Grand Total	$21,259.66	$20,368.00	$21,191.74	$20,939.35	$20,560.34	$20,338.89	$21,058.05	$20,814.89	$20,879.52	$22,856.63	$22,166.54	$23,548.19	$255,981.80	$166,530.92	$89,450.88	$18,223.69	$274,205 49
															[1]	[2]	[3]	[4]
11																		
12																		

13	First Class Postage Rates	Actual	2022 Rate	Change	Pct Increase	
14	1st class postage rate effective 1/1/2021	$ 0.55	$ 0.60	$ 0.05	9.09%	Applied to amounts from Jan-Aug 2021
15	1st class postage rate effective 8/29/2021	$ 0.58	$ 0.60	$ 0.02	3.45%	Applied to amounts from Sep-Dec 2021
16	1st class postage rate effective 7/10/2022	$ 0.60	$ 0.60			
17						

18 [1] Total of columns b through i

19 [2] Total of columns j through m

20 [3] column o amounts x 9.09% (from col d, row 16) + column p amounts x 3.45% (from col d, row 15)

21 [4] Sum columns o+p+q=ties to amounts in Exhibit B3-m, column e)

Item 10

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CONTRACT SERVICES OTHER - NC Temporary Labor Removal **Exhibit B3-m-4**

Test Year 10/1/2018 - 9/30/2019 **W-218 Sub 573**

Line#	(a)	(b)	(c)	(d)
	Rate Division	(All)		
1				
2	**Sum of Amount**	**Column Labels**		
3	**Row Labels**	**Per Books**	**Grand Total**	
4	**23-OS SVCS-OTH**	**$23,260.18**	**$23,260.18**	
5	636640 WT-Cont Serv-Oth-Temp Help	$23,260.18	$23,260.18	
6	**Grand Total**	**$23,260.18**	**$23,260.18**	removed on exhibit B3 m, column f

Item 10

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W-218 Sub 573
Adjustment # B3-n/o

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Jun 30 2022

Rental of Building/Real Property Expense
& Rental of Equipment Expense

AS ADJUSTED:

Rental of Building/Real Property & Equipment expense has been adjusted to reflect the annualized expense that is expected to be realized by (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer going forward.

Equipment rental expense has been adjusted to correct corporate services charges allocated to the Fairways Water rate division.

Building rent has been adjusted to reflect a new lease signed in October 2019 for the Denver NC regional office and the reduction in the amount of well lot lease expense in the Brookwood service area.

The adjustments reflect the current level of lease expense and are supported by the following schedules attached:

- Rental Expense Building/Real Property/Equipment – Summary by GL Account (Exhibit B3-n/o). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Dw and Ds schedules from the respective application books.
- Rental Expense Building - Lease Updates (Exhibit B3-n/o-1). This schedule calculates the impact of the 2022 lease amount for each Aqua NC regional office. The 2022 annual lease amounts were compared to the test year amount to calculate these adjustments. The applicable pages from the latest Denver, Kernersville and Wilmington office leases are attached.

The detailed adjustments in the schedules above reflect the appropriate amount of building rental expense the Company expects to incur during the base year of this rate proceeding.

For multi-year rate filing (WISP), these expense categories were adjusted as follows:

NC building leases – the adjustments above establish the base year amounts for NC. this expense has been increased by 3.04% per year for rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

NC test year equipment lease expense has been increased by the same 3.04% per year for the base year as well as rate years 1 through 3.

Test year Rental Expense (lease and equipment) from Corporate Services/Sundries and ACO have also been adjusted by 3.04% per year for the base year as well as rate years 1 through 3.

The annual projection for these expense amounts for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#641 & 642) for the respective rate divisions

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Jun 30 2022

RENTAL EXPENSE BUILDING / REAL PROPERTY / EQUIPMENT - Summary by GL Acct **W-218 Sub 573** **Exhibit B3-n/o**

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Row Labels	**Per Books**	**Prof-2022**	**Grand Total**	**Reference**		
1	**AQUA NC Sewer**	**$56,216.42**	**$895.07**	**$57,111.49**			
2	**741**	**$48,486.64**	**$895.07**	**$49,381.71**	Aqua NC SWR Exhibit Ds		
3	741100 SW-Rent Bldg/RP-Collect Oper	$12,691.72		$12,691.72			
4	741700 SW-Rent Bldg/RP-Cust Accts	$10,916.27		$10,916.27			
5	741800 SW-Rent Bldg/RP-A&G	$24,878.65	$895.07	$25,773.72			
6	**742**	**$7,729.78**		**$7,729.78**	Aqua NC SWR Exhibit Ds		
7	742100 SW-Rent Equip-Collect Oper	$320.70		$320.70			
8	742500 SW-Rent Equip-T&D Oper	$226.67		$226.67			
9	742700 SW-Rent Equip-Cust Accts	$73.93		$73.93			
10	742800 SW-Rent Equip-A&G	$7,108.48		$7,108.48			
11	**AQUA NC Water**	**$251,399.32**	**$3,934.49**	**$255,333.81**			
12	**641**	**$220,408.88**	**$3,934.49**	**$224,343.37**	Aqua NC WTR Exhibit Dw		
13	641100 WT-Rent Bldg/RP-Source OPER	$59,418.38		$59,418.38			
14	641700 WT-Rent Bldg/RP-Cust Accts	$47,752.08		$47,752.08			
15	641800 WT-Rent Bldg/RP-A & G	$113,238.42	$3,934.49	$117,172.91			
16	**642**	**$30,990.44**		**$30,990.44**	Aqua NC WTR Exhibit Dw		
17	642100 WT-Rent Equip-Source OPER	$0.00		$0.00			
18	642200 WT-Rent Equip-Source MAINT	$916.84		$916.84			
19	642500 WT-Rent Equip-T&D OPER	$83.30		$83.30			
20	642600 WT-Rent Equip-T&D MAINT	$1,713.26		$1,713.26			
21	642700 WT-Rent Equip-Cust Accts	$324.01		$324.01			
22	642800 WT-Rent Equip-A & G	$27,953.03		$27,953.03			
23	**Brookwood Water**	**$29,836.59**		**$29,836.59**			
24	**641**	**$25,269.92**		**$25,269.92**	Brookwood WTR Exhibit Dw		
25	641100 WT-Rent Bldg/RP-Source OPER	$13,937.33		$13,937.33			
26	641700 WT-Rent Bldg/RP-Cust Accts	$11,070.97		$11,070.97			
27	641800 WT-Rent Bldg/RP-A & G	$261.62		$261.62			
28	**642**	**$4,566.67**		**$4,566.67**	Brookwood WTR Exhibit Dw		
29	642700 WT-Rent Equip-Cust Accts	$75.14		$75.14			
30	642800 WT-Rent Equip-A & G	$4,491.53		$4,491.53			

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RENTAL EXPENSE BUILDING / REAL PROPERTY / EQUIPMENT - Summary by GL Acct **W-218 Sub 573** **Exhibit B3-n/o**

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Row Labels	**Per Books**	**Prof-2022**	**Grand Total**	**Reference**		
31	**FAIRWAYS Sewer**	**$11,252.20**	**$240.23**	**$11,492.43**			
32	**741**	**$10,250.87**	**$240.23**	**$10,491.10**	Fairways SWR Exhibit Ds		
33	741100 SW-Rent Bldg/RP-Collect Oper	$2,224.14		$2,224.14			
34	741700 SW-Rent Bldg/RP-Cust Accts	$1,860.75		$1,860.75			
35	741800 SW-Rent Bldg/RP-A&G	$6,165.98	$240.23	$6,406.21			
36	**742**	**$1,001.33**		**$1,001.33**	Fairways SWR Exhibit Ds		
37	742700 SW-Rent Equip-Cust Accts	$12.63		$12.63			
38	742800 SW-Rent Equip-A&G	$988.70		$988.70			
39	**FAIRWAYS Water**	**$18,215.39**	**$151.15**	**$18,366.54**			
40	**641**	**$16,612.56**	**$151.15**	**$16,763.71**	Fairways WTR Exhibit Dw		
41	641100 WT-Rent Bldg/RP-Source OPER	$3,553.18		$3,553.18			
42	641700 WT-Rent Bldg/RP-Cust Accts	$3,259.26		$3,259.26			
43	641800 WT-Rent Bldg/RP-A & G	$9,800.12	$151.15	$9,951.27			
44	**642**	**$1,602.83**		**$1,602.83**	Fairways WTR Exhibit Dw		
45	642700 WT-Rent Equip-Cust Accts	$22.11		$22.11			
46	642800 WT-Rent Equip-A & G	$1,580.72		$1,580.72			
47	**Grand Total**	**$366,919.92**	**$5,220.94**	**$372,140.86**			
48		[1]	[2]				

49 [1] ties to test year per books amount for Building/Real Property/Equipment Rental Expense

50 [2] Adjustment to include rent increases effective 2022 for all regional offices. See Exhibit B3-n/o-1, line 35-71

Jun 30 2022 OFFICIAL COPY

RENTAL EXPENSE BUILDING / REAL PROPERTY

W-218 Sub 573

Exhibit B3-n/o-1

Summary by GL Acct

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(b) Jan	(c) Feb	(d) Mar	(e) Apr	(f) May	(g) Jun	(h) Jul	(i) Aug
1	**Row Labels**								
2	**CAR**	**$905.18**	**$911.32**	**$911.32**	**$911.31**	**$911.32**	**$911.32**	**$911.32**	**$911.28**
3	**Accl-Bayleaf Volunteer Fire De**								
4	AQUA NC Water								
5	**Amortize ppd well lot rent**	**$905.18**	**$911.32**	**$911.32**	**$911.31**	**$911.32**	**$911.32**	**$911.32**	**$911.28**
6	AQUA NC Water	$905.18	$911.32	$911.32	$911.31	$911.32	$911.32	$911.32	$911 28
7	**DEN**	**$8,112.94**	**$8,112.94**	**$8,112.94**	**$8,112.94**	**$8,112.94**	**$8,112.94**	**$8,112.94**	**$8,292.38**
8	**31253WEST LAKE GROUP LLC**	**$7,177.59**	**$7,177.59**	**$7,177.59**	**$7,177.59**	**$7,177.59**	**$7,177.59**	**$7,177.59**	**$7,357.03**
9	AQUA NC Sewer	$1,293.45	$1,292.80	$1,292.80	$1,292.80	$1,292.80	$1,292.80	$1,292.80	$1,321.81
10	AQUA NC Water	$5,884.14	$5,884.79	$5,884.79	$5,884.79	$5,884.79	$5,884.79	$5,884.79	$6,035.22
11	**47537DENNIS L ISENHOUR**	**$150.00**	**$150.00**	**$150.00**	**$150.00**	**$150.00**	**$150.00**	**$150.00**	**$150.00**
12	AQUA NC Water	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00	$150.00
13	**47999MICHAEL RAY STARNES**	**$785.35**	**$785.35**	**$785.35**	**$785.35**	**$785.35**	**$785.35**	**$785.35**	**$785.35**
14	AQUA NC Water	$785.35	$785.35	$785.35	$785.35	$785.35	$785.35	$785.35	$785.35
15	**Accl-MICHAEL RAY STARNES**								
16	AQUA NC Water								
17	**Ck-2834-Powell Sigmon**								
18	AQUA NC Water								
19	**FAY**	**$318.54**	**$318.54**	**$318.54**	**$318.55**	**$318.54**	**$318.54**	**$318.54**	**$318.54**
20	**Amortize ppd well lot rent**	**$318.54**	**$318.54**	**$318.54**	**$318.55**	**$318.54**	**$318.54**	**$318.54**	**$318.54**
21	Brookwood Water	$318.54	$318 54	$318 54	$318 55	$318 54	$318.54	$318.54	$318.54
22	**KV**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**
23	**50625P S PROPERTIES OF THE**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,100.00**
24	AQUA NC Sewer	$545.18	$542.70	$542.70	$542.70	$542.70	$542.70	$542.70	$542.70
25	AQUA NC Water	$2,554.82	$2,557.30	$2,557.30	$2,557.30	$2,557.30	$2,557.30	$2,557.30	$2,557.30
26	**WIL**	**$1,659.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**
27	**39258RENTAL MANAGEMENT SER**	**$1,659.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,612.00**
28	AQUA NC Sewer	$201.11	$195.95	$195.95	$195.96	$195.95	$195.95	$195.95	$195.95
29	AQUA NC Water	$107.81	$104.43	$104.43	$104.42	$104.42	$104.43	$104.43	$104.43
30	FAIRWAYS Sewer	$522.69	$506.44	$506.44	$506.44	$506.45	$506.44	$506.44	$506.44
31	FAIRWAYS Water	$827.39	$805 18	$805 18	$805 18	$805 18	$805 18	$805 18	$805 18
32	**Grand Total**	**$14,095.66**	**$14,054.80**	**$14,054.80**	**$14,054.80**	**$14,054.80**	**$14,054.80**	**$14,054.80**	**$14,234.20**
33									
34									

Item 10

Jun 30 2022 OFFICIAL COPY

RENTAL EXPENSE BUILDING / REAL PROPERTY — **W-218 Sub 573** — **Exhibit B3-n/o-1**

Summary by GL Acct

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
35	**Calculation of Adjustment**								
36	**DENVER**	**See attached DENVER LEASE**							
37	WEST LAKE GROUP LLC	Test Year Amount	$86,844.46	column n, line 8					
38		Rent as of 11/1/2021	$ 88,284.40	from attached DENVER LEASE, page 2					
39		Increase as of 11/1/2021	$1,439.94	line 38 less line 37					
40		Percent Change	1.7%	line 20 / line 17					
41	**641800 WT-Rent Bldg/RP-A & G**								
42	31253WEST LAKE GROUP LLC	Test Year Amount	$71,218.18	1.7%	$ 1,180.85	ANC Water		adj "Den-Rent"	
43	**741800 SW-Rent Bldg/RP-A&G**		col. n, line 10						
44	31253WEST LAKE GROUP LLC	Test Year Amount	$15,626.28	1.7%	$ 259.09	ANC Sewer		adj "Den-Rent"	
45			col. n, line 9		col. c x col d			To Exhibit B3-n/o, column c	
46	**KERNERSVILLE**	**See attached KERNERSVILLE LEASE**							
47	P S PROPERTIES OF THE	Test Year Amount	$37,500.00	column n, line 23					
48		Rent as of 1/1/2022	$ 40,800.00	from attached KERNERSVILLE lease, page 1					
49		Increase as of 1/1/2022	$3,300.00	line 48 less line 47					
50		Percent Change	8.8%	line 49 / line 47					
51	**641800 WT-Rent Bldg/RP-A & G**								
52	50625P S PROPERTIES OF THE	Test Year Amount	$30,937.26	8.8%	$ 2,722.48	ANC Water		adj "KV-Rent"	
53	**741800 SW-Rent Bldg/RP-A&G**		col. n, line 25						
54	50625P S PROPERTIES OF THE	Test Year Amount	$6,562.74	8.8%	$ 577.52	ANC Sewer		adj "KV-Rent"	
55			col. n, line 24		col. c x col d			To Exhibit B3-n/o, column c	
56									
57	**WILMINGTON/HAMPSTEAD**	**See attached WILMINGTON LEASE**							
58	**39258RENTAL MANAGEMENT SER**	Test Year Amount	$19,439.00	column n, line 27					
59		Rent as of 1/1/2022	$ 19,920.00	2022 monthly rent amount of $1,600 from WILMINGTON LEASE					
60		Increase as of 11/1/2020	$481.00	line 59 less line 58					
61		Percent Change	2.5%	line 60 / line 58					
62	**641800 WT-Rent Bldg/RP-A & G**								
63	39258RENTAL MANAGEMENT SER	Test Year Amount	$1,259.56	2.5%	$ 31.17	ANC Water		adj "WILM-Rent"	
64	**741800 SW-Rent Bldg/RP-A&G**		col. n, line 29		col. c x col d			To Exhibit B3-n/o, column c	
65	39258RENTAL MANAGEMENT SER	Test Year Amount	$2,362.45	2.5%	$ 58.46	ANC Sewer		adj "WILM-Rent"	
66			col. n, line 28		col. c x col d			To Exhibit B3-n/o, column c	
67	**641800 WT-Rent Bldg/RP-A & G**								
68	39258RENTAL MANAGEMENT SER	Test Year Amount	$9,708.44	2.5%	$ 240.23	FW Water		adj "WILM-Rent"	
69	**741800 SW-Rent Bldg/RP-A&G**		col. n, line 31		col. c x col d			To Exhibit B3-n/o, column c	
70	39258RENTAL MANAGEMENT SER	Test Year Amount	$6,108.55	2.5%	$ 151.15	FW Sewer		adj "WILM-Rent"	
71			col. n, line 30		col. c x col d			To Exhibit B3-n/o, column c	

Jun 30 2022 OFFICIAL COPY

RENTAL EXPENSE BUILDING / REAL PROPERTY **W-218 Sub 573** **Exhibit B3-n/o-1**

Summary by GL Acct

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(j) Sep	(k) Oct	(l) Nov	(m) Dec	(n) Grand Total
1	**Row Labels**					
2	**CAR**	**$1,312.15**	**$575.63**	**$943.89**	**$943.89**	**$11,059.93**
3	**Accl-Bayleaf Volunteer Fire De**	**$1,004.00**	**($1,004.00)**			**$0.00**
4	AQUA NC Water	$1,004.00	($1,004.00)			$0.00
5	**Amortize ppd well lot rent**	**$308.15**	**$1,579.63**	**$943.89**	**$943.89**	**$11,059.93**
6	AQUA NC Water	$308.15	$1,579.63	$943.89	$943.89	$11,059.93
7	**DEN**	**$8,292.38**	**$8,292.38**	**$8,238.51**	**$8,108.56**	**$98,014.79**
8	**31253WEST LAKE GROUP LLC**	**$7,357.03**	**$7,357.03**	**$7,357.03**	**$7,173.21**	**$86,844.46**
9	AQUA NC Sewer	$1,321.81	$1,321.81	$1,321.81	$1,288.79	$15,626.28
10	AQUA NC Water	$6,035.22	$6,035.22	$6,035.22	$5,884.42	$71,218.18
11	**47537DENNIS L ISENHOUR**	**$150.00**	**$150.00**	**$150.00**	**$150.00**	**$1,800.00**
12	AQUA NC Water	$150.00	$150.00	$150 00	$150.00	$1,800.00
13	**47999MICHAEL RAY STARNES**		**$785.35**	**$785.35**	**$785.35**	**$8,638.85**
14	AQUA NC Water		$785.35	$785.35	$785.35	$8,638.85
15	**Accl-MICHAEL RAY STARNES**	**$785.35**	**$0.00**	**($785.35)**		**$0.00**
16	AQUA NC Water	$785 35	$0.00	($785 35)		$0.00
17	**Ck-2834-Powell Sigmon**			**$731.48**		**$731.48**
18	AQUA NC Water			$731 48		$731 48
19	**FAY**	**$318.54**	**$318.54**	**$318.54**	**$318.54**	**$3,822.49**
20	**Amortize ppd well lot rent**	**$318.54**	**$318.54**	**$318.54**	**$318.54**	**$3,822.49**
21	Brookwood Water	$318 54	$318 54	$318 54	$318 54	$3 822 49
22	**KV**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,400.00**	**$37,500.00**
23	**50625P S PROPERTIES OF THE**	**$3,100.00**	**$3,100.00**	**$3,100.00**	**$3,400.00**	**$37,500.00**
24	AQUA NC Sewer	$542.70	$542.70	$542.70	$590.56	$6,562.74
25	AQUA NC Water	$2,557.30	$2,557.30	$2,557.30	$2,809.44	$30,937.26
26	**WIL**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,660.00**	**$19,439.00**
27	**39258RENTAL MANAGEMENT SER**	**$1,612.00**	**$1,612.00**	**$1,612.00**	**$1,660.00**	**$19,439.00**
28	AQUA NC Sewer	$195.95	$195.95	$195.95	$201.83	$2,362.45
29	AQUA NC Water	$104.43	$104.43	$104.43	$107.47	$1,259.56
30	FAIRWAYS Sewer	$506.44	$506.44	$506.44	$521 45	$6,108 55
31	FAIRWAYS Water	$805 18	$805 18	$805 18	$829 25	$9 708 44
32	**Grand Total**	**$14,635.07**	**$13,898.55**	**$14,212.94**	**$14,430.99**	**$169,836.21**
33						
34						

Item 10

Jun 30 2022 OFFICIAL COPY

RENTAL EXPENSE BUILDING / REAL PROPERTY **W-218 Sub 573** **Exhibit B3-n/o-1**

Summary by GL Acct

Test Year 01/01/2021 - 12/31/2021

Line#	(a)	(j)	(k)	(l)	(m)	(n)
35	**Calculation of Adjustment**					
36	**DENVER**					
37	WEST LAKE GROUP LLC					
38						
39						
40						
41	**641800 WT-Rent Bldg/RP-A & G**					
42	31253WEST LAKE GROUP LLC					
43	**741800 SW-Rent Bldg/RP-A&G**					
44	31253WEST LAKE GROUP LLC					
45						
46	**KERNERSVILLE**					
47	P S PROPERTIES OF THE					
48						
49						
50						
51	**641800 WT-Rent Bldg/RP-A & G**					
52	50625P S PROPERTIES OF THE					
53	**741800 SW-Rent Bldg/RP-A&G**					
54	50625P S PROPERTIES OF THE					
55						
56						
57	**WILMINGTON/HAMPSTEAD**					
58	**39258RENTAL MANAGEMENT SER**					
59						
60						
61						
62	**641800 WT-Rent Bldg/RP-A & G**					
63	39258RENTAL MANAGEMENT SER					
64	**741800 SW-Rent Bldg/RP-A&G**					
65	39258RENTAL MANAGEMENT SER					
66						
67	**641800 WT-Rent Bldg/RP-A & G**					
68	39258RENTAL MANAGEMENT SER					
69	**741800 SW-Rent Bldg/RP-A&G**					
70	39258RENTAL MANAGEMENT SER					
71						

Jun 30 2022 OFFICIAL COPY

DENVER LEASE

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Jun 30 2022

NORTH CAROLINA

LINCOLN COUNTY

LEASE AGREEMENT

THIS LEASE AGREEMENT, made and entered into this 30th day of October ,2019 by and between WESTLAKE GROUP L.L.C., a North Carolina Limited Liability Company, having the mailing address: ~~P.O.Box 1047.Mooresville.NC. 28115~~, hereinafter referred to as "LESSOR or Lessor"; and AQUA NORTH CAROLINA. INC., a Corporation with a principal place of business 202 MacKenan Ct., Cary, NC, 27511, hereinafter referred to as "LESSEE or Lessee";

Westlake mailing address:
397 Templeton Rd
Mooresville, NC 28117

WITNESSETH

THAT WHEREAS, the Lessor does this day Lease unto said Lessee, and said Lessee does hereby hire and take as tenant under said Lessor, for the stated purpose of running a water and wastewater utility company and related business operations, the following described property, hereinafter referred to as the "PREMISES", for an initial term of Three (3) years with annual increase of 2.5% for year 2 and 3. LESSEE also will have two consecutive one year options of renewing the lease at similar terms.

BEING KNOWN AS LOTS NUMBER SEVEN AND EIGHT (7&8) OF THE DENVER INDUSTRIAL PARK, WITH THE MAILING ADDRESS OF 4163 SINCLAIR STREET, DENVER, NORTH CAROLINA, 28037, ON WHICH IS LOCATED A BUILDING CONTAINING APPROXIMATELY 10,500 SQUARE FEET TOTAL OF OFFICE AND WAREHOUSE SPACE

NOW, THEREFORE, in consideration of the rents and mutual covenants herein contained, Lessor and Lessee do hereby covenant, promise, and agree as follows:

1. Rent

(a) Lessee agrees to pay to Lessor starting November 1,2019 an annual rent of EIGHTY FOUR THOUSAND THIRTY AND 36/100 ($84,030.36) DOLLARS, said rent to be payable at the rate of SEVEN THOUSAND TWO and *53/100* ($7,002.53) DOLLARS per month, with each payment to be made on the same day of each month as the date of the beginning of the term as set out hereinabove, in advance, without demand, at the office of the Lessor, or at such other place and to such other person as the Lessor may from time to time designate in writing.

DENVER LEASE

OFFICIAL COPY

Jun 30 2022

In the event that the monthly rental payment is not made within ten (10) days of the date on which it falls due, Lessee agrees to pay a late charge in the amount of one and one-half (1.5) percent of that month's rental payment, which said late charge shall continue to accrue with each month in which the monthly rental payment is not made in a timely fashion.

(b) Total annual rent paid by Lessee during the initial term of this lease shall be as follows:

Schedule of Rental Fees

Beginning	Annual Rent
Nov. 1, 2019	$ 84,030.36
Nov. 1, 2020	$ 86,131.12
Nov. 1, 2021	$ 88,284.40

(c) It is understood and agreed by the parties hereto that the Lessee has previously deposited the sum of EIGHT THOUSAND FIVE HUNDRED FIFTY-SIX AND 751100 DOLLARS ($8,556.75) with Lessor, at the time of entering the lease agreement in June 1999. This sum shall be held by the Lessor as a security deposit to assure the faithful performance of the obligations of Lessee under this Lease, and will be returned to Lessee upon the expiration of the term of this lease agreement, reduced by any damages sustained by Lessor hereunder (ordinary wear and tear excepted), or any other monies then owed to Lessor by Lessee. Said deposit shall not be placed in a separate escrow account and shall not earn any interest for the Lessee.

(d) Lessee will pay for the construction of any remodeling or improvements it elects to make to the premises, after obtaining Lessor's consent, while occupying the leased premises.

2. Compliance with laws: The Lessee, with the exception of the building and exterior and HV AC system, shall promptly execute and comply with all statutes, ordinances, rules, orders, regulations, and requirements of the federal, state, county and city governments, and of any and all of their departments and bureaus applicable to said Premises, for the correction, prevention and abatement of nuisances or other grievances in, upon, or connected with said Premises during said term or any renewal thereof. This section shall not be construed as requiring Lessee to make any structural modifications or to obtain any occupancy or other permits applicable under any federal, state or local laws or ordinances unless such requirements become applicable because of a unique aspect of Lessee's occupancy.

KERNERSVILLE LEASE

OFFICIAL COPY

Jun 30 2022

NORTH CAROLINA
FORSYTH COUNTY

LEASE AGREEMENT

THIS LEASE AND AGREEMENT made and entered into this the 29th day of April 2021, by and between ***P.S. Properties of the Triad, LLC*** of Forsyth County, State of North Carolina, hereinafter referred to in the singular as Lessor; and ***Aqua North Carolina, Inc.*** hereinafter referred to as Lessee.

WITNESSETH:

That whereas, for and in consideration of the rent reserved and of the mutual covenants and agreements herein contained, the Lessor does demise and lease to the Lessee upon the condition and subject to the covenants and agreements hereinafter set forth, the following described property located in the Town of Kernersville, Kernersville Township, Forsyth County, State of North Carolina, and referred to as follows:

Approximately 7,800 square feet warehouse space located in Industrial Park, in the town of Kernersville, North Carolina in Forsyth County, North Carolina, and is designated as **152-B Furlong Industrial Drive, Kernersville, North Carolina 27284** and outlined on Drawing, Exhibit A which is attached hereto and incorporated by reference as if fully set out herein.

Hereinafter the said described premises shall be referred to as "Premises" together with all rights, easements, appurtenance to the same belonging and usually had and enjoyed therewith.

The terms, conditions, covenants, and stipulations of this lease are, and the parties hereto do covenant and agree mutually as follows:

1. **TERM.** The initial term of this lease shall commence on the 1st day of May 2021 and subject to prior termination as hereinafter provided, shall be for a period of three (3) years and eight (8) months, ending at midnight on the last day of December 2024, unless such date be a holiday, in which case ending at midnight of the following business day.

2. **RENTAL.** The rent for May 2021 to December 2021 of this lease shall be the sum of $24,800.00, which shall be payable without previous demand therefore, without offset or deduction, in advance, on the 1st day of each month in equal monthly installments of $3,100.00. The rent for January 2022 to December 2022 of this lease shall be the sum of $40,800.00 which shall be payable without previous demand therefore, without offset or deduction, in advance, on the 1st day of each month in equal monthly installments of $3,400.00. The rent for January 2023 to December 2024 of this lease shall be the sum of $43,200.00 per year, which shall be payable without previous demand therefore, without offset or deduction, in advance, on the 1st day of each month in equal monthly installments of $3,600.00. All monthly installments sent to the office of the Lessor at the address thereinafter given, or such other address as the Lessor notifies the Lessee in writing. A late payment penalty of 5% of the monthly rent shall be paid by the Lessee to the Lessor for any month in which the monthly rent is received by the Lessor more than 5

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Jun 30 2022

WILMINGTON

North Carolina Commercial Lease Agreement

Addendum #1 to Original Lease Dated 1-6-16

Tenant: Aqua North Carolina, Inc.

Landlord: Rental Management Services

Subject. Base Rent and Terms of Rental Rates

Property located at: 251 Merchants Circle, Building 24 I

Hampstead, North Carolina 28443

The original lease continues with the stipulated changes outlined below. The Landlord continues the lease to Tenant for a term of (2) two additional years beginning January 1, 2022.

Lease base rent terms are as follows:

Lease year beginning 2022 January – December $1660.00 per month

Lease year beginning 2023 January – December $1710.00 per month

All other terms of lease remain the same as stipulated in the original lease dated January 6, 2016.

LaRita Brown **(Landlord) Date** 10/27/2

LaRita Brown DBA Rental Management Services

Shawn D Daley **(Tenant) Date** 11/2/2021

Aqua North Carolina, Inc.

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Jun 30 2022

W-218 Sub 573
Adjustment# B3-p

Transportation Expense

AS ADJUSTED:

Transportation expense has been analyzed to determine the annual expense that is expected to be realized by (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

FUEL – due to the 2022 spike in fuel price, the Company chose the June 6, 2022 average fuel price for the Lower Atlantic region on the eia.gov website. https://www.eia.gov/petroleum/gasdiesel/

The price as of 6/6/2022 was $4.566 per gallon and this has been applied to the test year volume of fuel purchased.

The following schedules are attached to support the test year amount:

- Transportation Expense – Summary by Rate Division and GL Account (Exhibit B3-p). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Dw and Ds schedules from the respective application books.
- Transportation Expense – Summary by Rate Division and Category (Exhibit B3-p-1). This schedule provides Rate Division totals by Category and describes what amounts go into each category. The total on this schedule ties to the per books Exhibit B3-p.
- Transportation Expense – Test Year Fuel Summary (Exhibit B3-p-2). This schedule summarizes Aqua NC's test year fuel volume and cost. The Company applied the June 6, 2022 average fuel price from the eia.gov website to the test year volume to calculate this adjustment.

The detailed adjustments in the schedules above reflect the appropriate amount of transportation-FUEL expense the Company expects to incur during the base year of this rate proceeding. Because of the high current pump price, the Company has not made any additional adjustments to fuel expense during the multi-year (or WSIP) period projections.

All other transportations expense has been increased by 3.04% per year the base year and for rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for these expense amounts for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#650/750 & 676/776) for the respective rate divisions.

TRANSPORTATION EXPENSE - Summary by Rate Division and GL Account **W-218 Sub 573** **Exhibit B3-p**

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)
1	**Row Labels**	**Per Books**	**Prof-Fuel**	**Grand Total**	**Reference**
2	**AQUA NC Sewer**	**$265,814.53**	**$107,238.18**	**$373,052.71**	
3	**750**	**$288,935.17**	**$122,631.01**	**$411,566.18**	Aqua NC SWR Exhibit Ds
4	750500 SW-Trans-T&D Oper	$3,924.33		$3,924.33	
5	750511 SW-Trans-T&D OP-OUTSIDE SVC	$70,313.39		$70,313.39	
6	750514 SW-Trans-T&D OP-LICENSES	$20,299.63		$20,299.63	
7	750515 SW-Trans-T&D OP-Lease	$7,169.10		$7,169.10	
8	750532 SW-Trans-T&D OP Gasoline	$184,379.10	$122,631.01	$307,010.11	
9	750540 SW-Trans-	$183.34		$183.34	
10	750800 SW-Trans-A&G	$2,666.28		$2,666.28	
11	**776**	**($23,120.64)**	**($15,392.83)**	**($38,513.47)**	Aqua NC SWR Exhibit Ds (multiple lines)
12	776240 SW-Cap OH Credit-Other	($23,120.64)	($15,392.83)	($38,513.47)	
13	**AQUA NC Water**	**$855,808.61**	**$316,159.67**	**$1,171,968.28**	
14	**650**	**$1,000,036.27**	**$412,180.89**	**$1,412,217.16**	Aqua NC WTR Exhibit Dw
15	650300 WT-Trans-WTRTRT OPER	$34.15		$34.15	
16	650500 WT-Trans-T&D OP-GENERAL	$26,464.35		$26,464.35	
17	650511 WT-Trans-T&D OP-OUTSIDE SVC	$234,685.65		$234,685.65	
18	650512 WT-Trans-T&D OP-CAR ALLOWANC	$29.55		$29.55	
19	650513 WT-Trans-T&D OP-CAR WASH TCK	$675.34		$675.34	
20	650514 WT-Trans-T&D OP-LICENSES	$77,815.82		$77,815.82	
21	650515 WT-Trans-T&D OP-LEASE	$14,975.91		$14,975.91	
22	650531 WT-Trans-T&D OP-DIESEL	$10,839.10	$7,216.25	$18,055.35	
23	650532 WT-Trans-T&D OP-GASOLINE	$608,929.00	$404,964.63	$1,013,893.63	
24	650533 WT-Trans-T&D OP-MOTOR OIL	$173.74		$173.74	
25	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	$5,641.01		$5,641.01	
26	650541 WT-Trans-T&D OP-BATTERIES	$2,935.60		$2,935.60	
27	650542 WT-Trans-T&D OP-BACKHOE PART	$81.31		$81.31	
28	650543 WT-Trans-T&D OP-BRAKES	$1,679.90		$1,679.90	
29	650544 WT-Trans-T&D OP-TIRES	$538.65		$538.65	
30	650553 WT-Trans-T&D OP-GAIN LEASED EQ	($8,539.33)		($8,539.33)	
31	650555 WT-Trans-T&D OP-CRASH	$13,342.92		$13,342.92	
32	650600 WT-Trans-T&D MAINT	$24.38		$24.38	
33	650800 WT-Trans-A & G	$9,709.22		$9,709.22	
34	**676**	**($144,227.66)**	**($96,021.22)**	**($240,248.88)**	Aqua NC WTR Exhibit Dw (multiple lines)
35	676240 WT-Cap OH Credit-Other	($144,227.66)	($96,021.22)	($240,248.88)	
36	**Brookwood Water**	**$85,008.95**	**$28,228.92**	**$113,237.87**	

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TRANSPORTATION EXPENSE - Summary by Rate Division and GL Account **W-218 Sub 573** **Exhibit B3-p**

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)
1	**Row Labels**	**Per Books**	**Prof-Fuel**	**Grand Total**	**Reference**
37	**650**	**$91,935.07**	**$32,840.06**	**$124,775.13**	Brookwood WTR Exhibit Dw
38	650500 WT-Trans-T&D OP-GENERAL	$4,217.10		$4,217.10	
39	650511 WT-Trans-T&D OP-OUTSIDE SVC	$18,921.93		$18,921.93	
40	650513 WT-Trans-T&D OP-CAR WASH TCK	$149.06		$149.06	
41	650514 WT-Trans-T&D OP-LICENSES	$6,057.65		$6,057.65	
42	650515 WT-Trans-T&D OP-LEASE	$1,402.46		$1,402.46	
43	650531 WT-Trans-T&D OP-DIESEL	$832.17	$554.03	$1,386.20	
44	650532 WT-Trans-T&D OP-GASOLINE	$48,639.49	$32,286.03	$80,925.52	
45	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	$474.85		$474.85	
46	650541 WT-Trans-T&D OP-BATTERIES	$300.10		$300.10	
47	650544 WT-Trans-T&D OP-TIRES	$5.82		$5.82	
48	650545 WT-Trans-T&D OP-TOOL PURCHASES	$22.45		$22.45	
49	650553 WT-Trans-T&D OP-GAIN LEASED EQ	($1,887.57)		($1,887.57)	
50	650555 WT-Trans-T&D OP-CRASH	$10,710.57		$10,710.57	
51	650600 WT-Trans-T&D MAINT	$7.69		$7.69	
52	650800 WT-Trans-A & G	$2,081.30		$2,081.30	
53	**676**	**($6,926.12)**	**($4,611.14)**	**($11,537.26)**	Brookwood WTR Exhibit Dw (multiple lines)
54	676240 WT-Cap OH Credit-Other	($6,926.12)	($4,611.14)	($11,537.26)	
55	**FAIRWAYS Sewer**	**$21,775.15**	**$8,341.69**	**$30,116.84**	
56	**750**	**$24,519.75**	**$10,168.94**	**$34,688.69**	Fairways SWR Exhibit Ds Page 3
57	750500 SW-Trans-T&D Oper	$1,106.95		$1,106.95	
58	750511 SW-Trans-T&D OP-OUTSIDE SVC	$5,887.49		$5,887.49	
59	750514 SW-Trans-T&D OP-LICENSES	$1,349.30		$1,349.30	
60	750515 SW-Trans-T&D OP-Lease	$412.98		$412.98	
61	750532 SW-Trans-T&D OP Gasoline	$15,306.05	$10,168.94	$25,474.99	
62	750800 SW-Trans-A&G	$456.98		$456.98	
63	**776**	**($2,744.60)**	**($1,827.25)**	**($4,571.85)**	Fairways SWR Exhibit Ds (multiple lines)
64	776240 SW-Cap OH Credit-Other	($2,744.60)	($1,827.25)	($4,571.85)	
65	**FAIRWAYS Water**	**$29,406.69**	**$11,131.13**	**$40,537.82**	
66	**650**	**$32,372.36**	**$13,105.55**	**$45,477.91**	Fairways WTR Exhibit Dw
67	650500 WT-Trans-T&D OP-GENERAL	$1,480.00		$1,480.00	
68	650511 WT-Trans-T&D OP-OUTSIDE SVC	$7,500.93		$7,500.93	
69	650513 WT-Trans-T&D OP-CAR WASH TCK	$47.76		$47.76	
70	650514 WT-Trans-T&D OP-LICENSES	$2,493.01		$2,493.01	
71	650515 WT-Trans-T&D OP-LEASE	$552.27		$552.27	

Item 10

Jun 30 2022 OFFICIAL COPY

TRANSPORTATION EXPENSE - Summary by Rate Division and GL Account **W-218 Sub 573** **Exhibit B3-p**

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)
1	**Row Labels**	**Per Books**	**Prof-Fuel**	**Grand Total**	**Reference**
72	650531 WT-Trans-T&D OP-DIESEL	$331.24	$220.53	$551.77	
73	650532 WT-Trans-T&D OP-GASOLINE	$19,404.90	$12,885.03	$32,289.93	
74	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	$167.45		$167.45	
75	650544 WT-Trans-T&D OP-TIRES	$2.07		$2.07	
76	650553 WT-Trans-T&D OP-GAIN LEASED EQ	($659.09)		($659.09)	
77	650555 WT-Trans-T&D OP-CRASH	$319.53		$319.53	
78	650600 WT-Trans-T&D MAINT	$2.73		$2.73	
79	650800 WT-Trans-A & G	$729.56		$729.56	
80	**676**	**($2,965.67)**	**($1,974.43)**	**($4,940.10)**	Fairways WTR Exhibit Dw (multiple lines)
81	676240 WT-Cap OH Credit-Other	($2,965.67)	($1,974.43)	($4,940.10)	
82	**Grand Total**	**$1,257,813.93**	**$471,099.59**	**$1,728,913.52**	
83		[1]	[2]		

84 [1] ties to consolidated Aqua NC Transportation Expense for test year.

85 [2] adjust test year fuel volume to the current (6/6/2022) average fuel price from the eia.gov website (Ex. B3-p-2, line 32)

Item 10

Jun 30 2022 OFFICIAL COPY

TRANSPORTATION EXPENSE - Test Year Per Books Summary by Category **W-218 Sub 573**

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1	**Sum of Amount**	**Column Labels**							
2	**Row Labels**	**AQUA NC Sewer**	**AQUA NC Water**	**Brookwood Water**	**FAIRWAYS Sewer**	**FAIRWAYS Water**	**Grand Total**	Category	Sub-Category/Description
3	26.1-TRANS LEASE	$3,577.14	$11,739.72	$687.73	$256.08	$301.77	$16,562.44	Lease	NC trans expense-allocated by labor expense
4	26.1-TRANS LEASE-Corp Serv	$386.57	$1,400.60	$309.46	$67.86	$108.32	$2,272.81	Lease	Corporate Services
5	26.1-TRANS LEASE-Corp Sund	$25.38	$91.83	$20.26	$4.45	$7.11	$149.03	Lease	Corporate Sundries
6	26.1-TRANS LEASE-NC Admin	$3,180.01	$1,743.76	$385.01	$84.59	$135.07	$5,528.44	Lease	NC allocated from 9001 based on customer count
7	26.2-TRANS FUEL	$161,474.41	$537,158.24	$31,246.61	$11,294.63	$13,323.60	$754,497.49	Fuel	NC trans expense-allocated by labor expense
8	26.2-TRANS FUEL-Corp Sund	$182.47	$656.12	$144.59	$31.90	$51.08	$1,066.16	Fuel	Corporate Sundries
9	26.2-TRANS FUEL-NC Admin	$22,722.22	$81,953.74	$18,080.46	$3,979.52	$6,361.46	$133,097.40	Fuel	NC allocated from 9001 based on customer count
10	26.3-TRANS OTH	$20,848.88	$98,603.92	$15,074.01	$1,349.30	$2,100.58	$137,976.69	Other	NC trans expense-allocated by labor expense
11	26.3-TRANS OTH-Corp Sund	$133.99	$266.72	$58.95	$23.48	$20.63	$503.77	Other	Corporate Sundries
12	26.3-TRANS OTH-NC Admin	$6,010.38	$31,446.23	$6,942.14	$1,526.38	$2,439.33	$48,364.46	Other	NC allocated from 9001 based on customer count
13	26.3-TRANS OTH-PNG S&S	$80.33	$289.74	$63.92	$14.07	$22.48	$470.54	Other	Corporate Charges
14	26.4-TRANS MAINT	$61,583.44	$203,184.61	$11,970.79	$4,358.18	$5,057.18	$286,154.20	Maint	NC trans expense-allocated by labor expense
15	26.4-TRANS MAINT-NC Admin	$8,729.95	$31,501.04	$6,951.14	$1,529.31	$2,443.75	$51,155.19	Maint	NC allocated from 9001 based on customer count
16	29-O OTHER-CAP OH-OTHER-TRANS FUEL	($23,120.64)	($144,227.66)	($6,926.12)	($2,744.60)	($2,965.67)	($179,984.69)	CAP	Capitalization of NC costs
17	**Grand Total**	**$265,814.53**	**$855,808.61**	**$85,008.95**	**$21,775.15**	**$29,406.69**	**$1,257,813.93**		
18							[1]		

19 [1] ties to consolidated Aqua NC Transportation per books expense for test year. Ex. B3-p, line 82

Item 10

Jun 30 2022 OFFICIAL COPY

TRANSPORTATION EXPENSE - 2022 Fuel Price Adjustment Exhibit B3-p-2

Test Year 01/01/2021 - 12/31/2021 **W-218 Sub 573**

Line	(a)	(b)	(c)	(d)	(e)
1	**Aqua NC Fuel Summary - Test Year**				
2		Data			
3	Mth	Gallons	Cost	Avg per Gal	
4	Jan-21	24,542	$ 48,630.15	$ 1.982	
5	Feb-21	29,173	$ 62,382.83	$ 2.138	
6	Mar-21	25,767	$ 59,342.35	$ 2.303	
7	Apr-21	25,273	$ 64,587.06	$ 2.556	
8	May-21	31,503	$ 83,355.09	$ 2.646	
9	Jun-21	24,181	$ 66,339.98	$ 2.743	
10	Jul-21	25,042	$ 72,348.96	$ 2.889	
11	Aug-21	32,266	$ 93,101.78	$ 2.885	
12	Sep-21	27,841	$ 82,371.67	$ 2.959	
13	Oct-21	25,873	$ 81,328.00	$ 3.143	
14	Nov-21	26,105	$ 84,433.84	$ 3.234	
15	Dec-21	26,246	$ 81,817.57	$ 3.117	
16	Grand Total	323,811	$ 880,039.28	$ 2.718	
17					
18	Test Year NC GL Fuel Cost		$ 887,594.89	ex. B3-p-1, line 7 + 9	
19	Test Year NC GL Capitalized Portion		$ (179,984.69)	ex. B3-p-1, line 16	
20	Net Test Year NC GL Fuel Expense		$ 707,610.20	line 18 + line 19	
21	NC GL Trans-Fuel Capital Percentage		-20.3%	line 19 / line 18	
22					
23	Test year gallons		323,811	line 16	
24	Average fuel price eia.gov website		4.566	Lower Atlantic Region 6/6/22	
25	Updated Fuel Cost		$ 1,478,521.35	line 22 x line 23	
26	Less 20.3% capitalization		$ (299,811.56)	line 25 x line 21	
27	Adjusted net NC fuel expense		$ 1,178,709.79	line 25 + line 26	
28					
29	Pct Increase applied to test year GL Fuel		66.58%		
30	Test Year NC Fuel Cost		$ 590,926.46	adj to GL 650/750	
31	Test Year NC Capitalized Portion		$ (119,826.87)	adj to GL 677/776	
32	Fuel Adjustment amount		$ 471,099.59	Ex. B3-p Col c, line 82	

Item 10

Jun 30 2022 OFFICIAL COPY

U.S. Energy Information Administration

Item 10

B3-p-2 (pg 2)

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Jun 30 2022

Several U.S. Energy Information Administration product releases scheduled for the week of June 20, 2022, will be delayed as a result of systems issues.

Petroleum & Other Liquids

We are implementing new methodology to estimate weekly on-highway diesel fuel prices

On June 13, we started conducting the *On-Highway Diesel Fuel Price Survey* using new statistical methodologies.

U.S. Regular Gasoline Prices*(dollars per gallon)

full history XLS

	05/30/22	06/06/22	06/13/22	Change from week ago	Change from year ago
U.S.	4.624	4.876	5.006	↑ 0.130	↑ 1.937
East Coast (PADD1)	4.547	4.720	4.849	↑ 0.129	↑ 1.886
New England (PADD1A)	4.718	4.945	5.021	↑ 0.076	↑ 2.057
Central Atlantic (PADD1B)	4.771	4.872	4.992	↑ 0.120	↑ 1.913
Lower Atlantic (PADD1C)	4.361	4.566	4.715	↑ 0.149	↑ 1.824
Midwest (PADD2)	4.457	4.815	4.970	↑ 0.155	↑ 1.983
Gulf Coast (PADD3)	4.220	4.552	4.633	↑ 0.081	↑ 1.879
Rocky Mountain (PADD4)	4.448	4.711	4.921	↑ 0.210	↑ 1.705
West Coast (PADD5)	5.559	5.751	5.868	↑ 0.117	↑ 2.112
West Coast less California	5.080	5.287	5.428	↑ 0.141	↑ 2.053

States

	05/30/22	06/06/22	06/13/22	Change from week ago	Change from year ago
California	5.993	6.178	6.271	↑ 0.093	↑ 2.185
Colorado	4.201	4.594	4.847	↑ 0.253	↑ 1.666
Florida	4.540	4.724	4.852	↑ 0.128	↑ 1.916
Massachusetts	4.724	4.977	5.040	↑ 0.063	↑ 2.120
Minnesota	4.222	4.597	4.753	↑ 0.156	↑ 1.910
New York	4.853	4.767	4.938	↑ 0.171	↑ 1.881

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Jun 30 2022

W-218 Sub 573
Adjustment # B3-q

Insurance Expense

AS ADJUSTED:

Insurance expense has been analyzed to determine the annualized expense that is expected to be realized by (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer going forward.

An adjustment has been done to annualize the Insurance Expense incurred by Aqua NC beginning in January 2022.

A second adjustment has been done to adjust Insurance claims amounts for Vehicle, Workers Compensation and General Liability to the five-year average of claims paid (for the years 2017-2021).

The test year utility labor expense has been applied to insurance costs for workers compensation and automobile.

The adjustments reflect the current level of insurance expense and are supported by the following schedules attached:

- Insurance Expense – Summary by GL Account (Exhibit B3-q). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Dw and Ds schedules from the respective application books.
- Insurance Expense – Calculation of Insurance Expense for Aqua North Carolina (Exhibit B3-q-1). This schedule summarizes the 2022 Aqua Insurance budget for both Aqua America and Aqua North Carolina. The amounts in each category are included. This schedule goes from the 2022 Aqua North Carolina budgeted amount to the final adjusted amount. In this schedule, claims amounts have been adjusted to the five-year average of claims paid and amounts related to workers compensation and automobile have had the test year utility labor expense percentages applied to them.
- Insurance Expense – Calculation of Average Claims Paid for Aqua North Carolina (Exhibit B3-q-2). This schedule summarizes the actual claims paid for Workers Compensation, Automobile and General Liability for the calendar years 2017 – 2021. The five-year average is calculated for each of these categories and the 2020 amounts in Exhibit B3-q-1 have been reduced to these 5-year average amounts. NEW ITEM – this schedule includes the claims expense regulatory asset amount from Exhibit B3-q-5.

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Jun 30 2022

- Insurance Expense – Adjustment Factors (Exhibit B3-3). This schedule summarizes the test year actuals by GL account category. The test year amounts are then compared to the adjusted amounts calculated in Exhibit B3-q-1 and an adjustment factor is calculated for each category. These factors were applied to the test year actual amounts in order to allocate the adjustments by rate division.
- Insurance Expense – 2022 Insurance Budget (Exhibit B3-q-4). This schedule details the 2022 Aqua NC Insurance Expense Budget by category for all Aqua America states.
- Insurance Expense – NC Claims Expense Regulatory Asset (Exhibit B3-q-5). This schedule details the 2021 Aqua NC actual insurance claims paid. The 2021 actual amounts are compared to the respective claims amount awarded in W-218 Sub 526. This difference is capitalized for the auto claims as well as the worker's compensation claims. The regulatory asset amount is 50% of these differences. These amounts are carried to Exhibit B3-q-2 (discussed above).

The detailed adjustments in the schedules above reflect the appropriate amount of insurance expense the Company expects to incur during the base year of this rate proceeding.

Insurance expense has been increased by 3.04% per year for rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for these expense amounts for the base year and rate years 1-3 can be seen in Exhibit Ds (GL#656/756, 657/757, 658/758, 659/759 & 676/776) for the respective rate divisions.

INSURANCE EXPENSE - Summary by GL Account **W-218 Sub 573** **Exhibit B3-q**

Test Year 01/01/2021 - 12/31/2021

Line	(a) Sum of Amount Row Labels	(b) Column Labels Per Books	(c) Prof-2022	(d) Grand Total	(e) Reference	(f) Adjust Factor [3]
1	**AQUA NC Sewer**	**$220,113.22**	**$35,001.22**	**$255,114.44**		
2	756800 SW-Ins-Vehicle-A&G	$40,318.26	$45,306.97	$85,625.23	Aqua NC SWR Exhibit Ds	112.4%
3	757800 SW-Ins-Gen Liab-A&G	$102,697.26	($2,972.97)	$99,724.29	Aqua NC SWR Exhibit Ds	-2.9%
4	758800 SW-Ins-Work Comp-A&G	$49,086.06	($7,356.71)	$41,729.35	Aqua NC SWR Exhibit Ds	-15.0%
5	759800 SW-Ins-Other-A&G	$43,294.08	$314.82	$43,608.90	Aqua NC SWR Exhibit Ds	0.7%
6	776240 SW-Cap OH Credit-Other	($15,282.44)	($290.89)	($15,573.33)	Aqua NC SWR Exhibit Ds	1.9%
7	**AQUA NC Water**	**$722,629.07**	**$116,318.59**	**$838,947.66**		
8	656800 WT-Ins-Vehicle-A & G	$134,454.40	$151,090.90	$285,545.30	Aqua NC WTR Exhibit Dw	112.4%
9	657800 WT-Ins-Gen Liab-A & G	$370,795.47	($10,734.11)	$360,061.36	Aqua NC WTR Exhibit Dw	-2.9%
10	658800 WT-Ins-Work Comp-A & G	$155,926.25	($23,369.26)	$132,556.99	Aqua NC WTR Exhibit Dw	-15.0%
11	659800 WT-Ins-Other-A & G	$156,312.63	$1,136.66	$157,449.29	Aqua NC WTR Exhibit Dw	0.7%
12	676240 WT-Cap OH Credit-Other	($94,859.68)	($1,805.59)	($96,665.27)	Aqua NC WTR Exhibit Dw	1.9%
13	**Brookwood Water**	**$118,598.55**	**$10,471.47**	**$129,070.02**		
14	656800 WT-Ins-Vehicle-A & G	$10,768.25	$12,100.64	$22,868.89	Brookwood WTR Exhibit Dw	112.4%
15	657800 WT-Ins-Gen Liab-A & G	$81,832.65	($2,368.96)	$79,463.69	Brookwood WTR Exhibit Dw	-2.9%
16	658800 WT-Ins-Work Comp-A & G	($3,852.58)	$577.40	($3,275.18)	Brookwood WTR Exhibit Dw	-15.0%
17	659800 WT-Ins-Other-A & G	$34,498.17	$250.86	$34,749.03	Brookwood WTR Exhibit Dw	0.7%
18	676240 WT-Cap OH Credit-Other	($4,647.94)	($88.47)	($4,736.41)	Brookwood WTR Exhibit Dw	1.9%
19	**FAIRWAYS Sewer**	**$28,173.43**	**$3,106.91**	**$31,280.34**		
20	756800 SW-Ins-Vehicle-A&G	$3,360.19	$3,775.96	$7,136.15	Fairways SWR Exhibit Ds	112.4%
21	757800 SW-Ins-Gen Liab-A&G	$17,995.59	($520.95)	$17,474.64	Fairways SWR Exhibit Ds	-2.9%
22	758800 SW-Ins-Work Comp-A&G	$1,116.74	($167.37)	$949.37	Fairways SWR Exhibit Ds	-15.0%
23	759800 SW-Ins-Other-A&G	$7,586.40	$55.17	$7,641.57	Fairways SWR Exhibit Ds	0.7%
24	776240 SW-Cap OH Credit-Other	($1,885.49)	($35.89)	($1,921.38)	Fairways SWR Exhibit Ds	1.9%
25	**FAIRWAYS Water**	**$42,824.92**	**$4,134.61**	**$46,959.53**		
26	656800 WT-Ins-Vehicle-A & G	$4,328.70	$4,864.30	$9,193.00	Fairways WTR Exhibit Dw	112.4%
27	657800 WT-Ins-Gen Liab-A & G	$28,751.34	($832.32)	$27,919.02	Fairways WTR Exhibit Dw	-2.9%
28	658800 WT-Ins-Work Comp-A & G	($353.52)	$52.98	($300.54)	Fairways WTR Exhibit Dw	-15.0%
29	659800 WT-Ins-Other-A & G	$12,120.72	$88.14	$12,208.86	Fairways WTR Exhibit Dw	0.7%
30	676240 WT-Cap OH Credit-Other	($2,022.32)	($38.49)	($2,060.81)	Fairways WTR Exhibit Dw	1.9%
31	**Grand Total**	**$1,132,339.19**	**$169,032.81**	**$1,301,372.00**		
32		[1]	[2]			

33 [1] ties to consolidated Aqua NC Insurance Expense for test year.
34 [2] ties to Exhibit B3-q-3, column e
35 [3] ties to factors in Ex. B3-q-3

Item 10

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Aqua North Carolina, Inc.
Calculation of Insurance Expense for Aqua North Carolina
Test Year Ended September 30, 2021
Insurance Costs for 2022

Line No. Line	Item (a)	Total Aqua America Insurance Expense (b)	Total Aqua NC Insurance Expense (c)	Percentage To NC (d)	Amount To NC (e)		Percentage to Expense In This Case (f)		**Adjusted Insurance Expense (h)**	Capitalized (i)	Adjustment from 2022 Ins Exp Budget (j)
1.	Workers compensation premium	$874,054	$50,208	5.74%	$50,208		76.52%	[5]	**$38,420**	$11,788	$0
2.	Automobile premium	332,067	$26,442	7.96%	26,442		76.52%	[5]	**20,234**	$6,208	$0
3.	General liability premium	1,264,524	$84,485	6.68%	84,485		100.00%		**84,485**	$0	$0
4.	Property insurance	2,492,391	$170,346	6.83%	170,346		100.00%		**170,346**	($0)	$0
5.	Employee Practices/Umbrella Premium	8,623,987	$448,551	5.20%	448,551		100.00%		**448,551**	$0	$0
6.	Insurance Broker Fees	477,307	$24,826	5.20%	24,826		100.00%		**24,826**	($0)	$0
7.	Executive risk	1,285,441	$66,859	5.20%	66,859		100.00%		**66,859**	($0)	$0
8.	Pollution insurance	318,544	$18,967	5.95%	18,967		100.00%		**18,967**	($0)	$0
9.	Cyber security	597,420	$31,073	5.20%	31,073		100.00%		**31,073**	$0	$0
10.	Claims handling expense	173,848	$9,146	5.26%	9,146		100.00%		**9,146**	$0	$0
11.	Total allocated costs (Sum of L1 thru L11)	16,439,583	$930,903	5.66%	930,903				**912,907**	$17,996	$0
12.	Directly assigned costs:										$0
13.	Workers compensation claims	1,861,000	115,659	6.21%	54,593	[4]	76.52%	[5]	**41,775**	$12,818	($61,066)
14.	Automobile claims	770,000	193,431	25.12%	383,927	[4]	76.52%	[5]	**293,784**	$90,143	$190,496
15.	General liability claims	5,470,000	107,663	1.97%	51,606	[4]	100.00%		**51,606**	$0	($56,056)
16.	Surety bonds	172,135	1,300	0.76%	1,300		100.00%		**1,300**	$0	$0
17.	Other (Inspections/Railroad/Aviation/Well Control)	29,388	0	0.00%	0		100.00%		**0**	$0	$0
18.	Total insurance request (Sum of L13 thru L16)	**$24,742,106**	**$1,348,956**	**5.45%**	**$1,422,329**				**$1,301,372**	**$120,957**	**$73,373**
		[1]	[2]	[3]	[4]				[6]	[7]	[8]

[1] From Exhibit B3-q-4, lines 13 and 27
[2] From Exhibit B3-q-4, lines 4 and 17
[3] Column c divided by column b
[4] The claims amounts on lines 13-15 are from Exhibit B3-q-2, line 7)
[5] Test year utility labor expense percentage from Exhibit B1/B2-7
[6] Column e multiplied by column f to calculate final insurance expense
[7] Column 3 less column h, resulting in the amounts capitalized related to workers compensation and automobile insurance amounts
[8] Column c less less column e, resulting in the adjustment to claims expense by adjusting to the 5-year average of claims paid on Exhibit B3-q-2

Jun 30 2022 OFFICIAL COPY

Aqua North Carolina, Inc. W-218 Sub 573 Exhibit B3-q-2

Calculation of Average Claims Paid for Aqua North Carolina

Calendar Years 2017-2021

Line No.	Item	Workers Compensation	Automobile	General Liability	Total Claims Paid	
Line	(a)	(b)	(c)	(d)	(e)	(f)
1.	Claims paid in 2017	163,822	124,811	53	288,685	[1]
2.	Claims paid in 2018	63,097	46,825	34,217	144,140	[1]
3.	Claims paid in 2019	25,294	31,550	25,121	81,965	[1]
4.	Claims paid in 2020	46,537	61,448	143,312	251,298	
5.	Claims paid in 2021	58,182	609,708	36,987	704,878	
	Total claims paid for 2017 thru 2021 (Sum of L1 thru L	356,933	874,342	239,691	1,470,966	
6.	Number of years	5	5	5	5	
7.	Five year average of claims paid (L6 / L7)	$71,387	$174,868	$47,938	$294,193	
8.	Claims reg asset adjustment from Sub 526	($16,794)	$209,059	$3,668	$195,933	[5]
9.	Total claims to Ex. B3-q-1, column e	$54,593	$383,927	$51,606	$490,126	
		[2]	[3]	[4]		

[1] The 2017-2019 amounts are carried over from W-218 Sub 526

[2] to Exhibit B3-q-1, column e, line 13

[3] to Exhibit B3-q-1, column e, line 14

[4] to Exhibit B3-q-1, column e, line 15

[5] from Exhibit B3-q-5, column k

Jun 30 2022 OFFICIAL COPY

INSURANCE EXPENSE - Summary by GL Account **W-218 Sub 573** **Exhibit B3-q-3**

Test Year 01/01/2021 - 12/31/2021

Line	(a)	(b)	(c)	(d)	(e)	(f)
	Line Item	(Multiple Items)				
	Rate Division	(Multiple Items)				
	Sum of Amount	**Column Labels**		**Adjusted**	**Pro Forma**	**Adjustment**
	Row Labels	**Per Books**	**Grand Total**	**Test Yr Amount**	**Adjustment**	**Factor**
1	656800 WT-Ins-Vehicle-A & G	$149,551.35	$149,551.35	$ 410,368.58	$ 217,138.78	112.4%
2	756800 SW-Ins-Vehicle-A&G	$43,678.45	$43,678.45			112.4%
3	657800 WT-Ins-Gen Liab-A & G	$481,379.46	$481,379.46	$ 584,642.99	$ (17,429.32)	-2.9%
4	757800 SW-Ins-Gen Liab-A&G	$120,692.85	$120,692.85			-2.9%
5	658800 WT-Ins-Work Comp-A & G	$151,720.15	$151,720.15	$ 171,659.99	$ (30,262.96)	-15.0%
6	758800 SW-Ins-Work Comp-A&G	$50,202.80	$50,202.80			-15.0%
7	659800 WT-Ins-Other-A & G	$202,931.52	$202,931.52	$ 255,657.65	$ 1,845.65	0.7%
8	759800 SW-Ins-Other-A&G	$50,880.48	$50,880.48			0.7%
9	676240 WT-Cap OH Credit-Other	($101,529.94)	($101,529.94)	($120,957)	$ (2,259.33)	1.9%
10	776240 SW-Cap OH Credit-Other	($17,167.93)	($17,167.93)			1.9%
11	**Grand Total**	**$1,132,339.19**	**$1,132,339.19**	**$ 1,301,372.00**	**$ 169,032.81**	**14.9%**
		[1]	[2]	[3]	[4]	[5]

[1] ties to Exhibit B3-q column b, line 31

[2] Combining the water and sewer amounts in column b to get a total by insurance category

[3] Corresponding 2022 insurance amounts from Exhibit B3-q-1

[4] Column d less column c = pro forma adjustment amount

[5] Pro forma adjustment amount (col. e) divided by test year amount to calculate adjustment factor
This adjustment factor is then applied to the test year detail to calculate the final amounts by rate division

Jun 30 2022 OFFICIAL COPY

INSURANCE EXPENSE - 2022 Insurance Budget W-218 Sub 573 Exhibit B3-q-4

(a) Line	(b) AquaAmerica	(c) Workers Compensation Premium	(d) Workers Compensation Claims	(e) Total Workers Compensation (Prem + Claims)	(f) GL Premium	(g) GL Claims Losses	(h) Umbrella Premium	(i) Employment Practices Simkiss Fees	(j) Pollution CEL	(k) Pollution PARLL	(l) Total Liability Premiums & Claims
1	Aqua Illinois	36,692	300 102	336,794	61,742	106 816	327 804	18,143	-	22 852	537,356
2	Aqua Indiana	14,321	3 068	17,389	24,097	130 829	127,937	7,081	5 945	8 462	304,351
3	Aqua New Jersey	18,182	69 521	87,704	30,595	156 440	162 438	8,990		14 800	373,264
4	Aqua North Carolina	50,208	115 659	165,867	84,485	107,663	448,551	24,826	-	18,967	684,492
5	Aqua Pennsylvania	240,861	597 620	838,480	405,297	1 465 080	2,151,808	119,095	-	148 945	4,290,224
6	Aqua Ohio	-	-	-	106 287	375,331	564,298	31,232	11 713	36,550	1,125,411
7	Aqua Texas	38,917	103 566	142,483	65,487	100,190	347,682	19,243	4,619	24,942	562,163
8	Aqua Virginia	17,067	464	17,531	28,719	27,652	152,477	8,439	-	7,267	224,554
9	Aqua Pennsylvania Sewer	3,246	-	3,246	5 462	-	28 999	1,605	1,032	5,530	42,628
10	Aqua Pennsylvania Non-Reg Lab Fees	0	-	-	-	-		-	6 920	-	6,920
11	Peoples Natural Gas	420,740	486,000	906,740	418,697	2,190 000	3,991,181	220,898		-	6,820,776
12	Delta	33,819	185,000	218,819	33,655	810,000	320,812	17,756	-	-	1,182,223
13	Essential Utilities Total	874,054	1,861 000	2,735,054	1,264,524	5,470,000	8,623,987	477,307	30 230	288,314	16,154,362

Line	AquaAmerica (Continued)	Auto Premium	Auto Claims Losses	Total Auto Premiums & Claims	Property	Executive Risk	Claims Handling	Surety Bonds	Cyber Insurance	Other Insurance	Total Annual
14	Aqua Illinois	11,677	5,989	17,666	193 687	48,861	8,238	16,951	22 708	-	1,182,262
15	Aqua Indiana	4,295	-	4,295	60 242	19,070	2,966	700	8 863	-	417,875
16	Aqua New Jersey	5 637	73,214	78,851	45 894	24,212	6,523	2,072	11 253	-	629,773
17	Aqua North Carolina	26 442	193,431	219,873	170,346	66,859	9,146	1,300	31,073	-	1,348,956 [1]
18	Aqua Pennsylvania	60 400	107 215	167,615	1,054 704	320 737	46,473	78 485	149,065		6,945,783
19	Aqua Ohio	18,925	1,696	20,621	409 282	84 111	8,380	1,800	39,091	-	1,688,695
20	Aqua Texas	17 046	183,890	200,937	68,216	51,824	8,525	307	24,085	-	1,058,540
21	Aqua Virginia	6 845	4 565	11,410	69,781	22,727	731	11 066	10,563	-	368,363
22	Aqua Pennsylvania Sewer	-	-	-		4 322	-	4 110	2,009	-	56,315
23	Aqua Pennsylvania Non-Reg Lab Fees	-	-	-	-		-	-		-	6,920
24	Peoples Natural Gas	160,128	150,000	310,128	420,239	594 901	60 497	55 223	276,486	17,690	9,462,679
25	Delta	20,670	50,000	70,670	-	47,818	22,371	121	22,224	11,698	1,575,944
26	Essential Utilities Total	332,067	770,000	1,102,067	2,492,391	1,285,441	173,848	172 135	597,420	29,388	24,742,106

27 [1] ties to Exhibit B3-q 1 col c line 18

Item 10

Jun 30 2022 OFFICIAL COPY

NC Actual Claims Payments 2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**AUTO CLAIMS**					W-218 Sub 526		Rate Case	Difference	1/2 Difference	
2	Transaction Date	Claim Number	Name (CONFIDENTIAL)	Transaction Type	Amount	Amount	Difference	Exp Pct	Exp Amount	Exp Amount	
3	8/31/2021	2545F48483324A		2P20: EXPENSE PAYMENT	$ 22.50						
4	8/31/2021	2545F48483324B		2P20: EXPENSE PAYMENT	$ 138.00						
5	8/31/2021	2545F48483324B		3P30: IND/PD/COLL PAYMENT	$ 7,942.63						
6	2/28/2021	2545F48478655C		3P30: IND/PD/COLL PAYMENT	$ 7,044.76						
7	2/28/2021	AB94933438802		2P20: EXPENSE PAYMENT	$ 450.80						
8	5/31/2021	AB94933438802		1P10: MED/BI/COMP PAYMENT	$ 480,000.00						
9	5/31/2021	AB94933438802		2P20: EXPENSE PAYMENT	$ 2,256.90						
10	8/31/2021	AB94933438802		2P20: EXPENSE PAYMENT	$ 3,352.98						
11	8/31/2021	AB94933438802		4P40: RECOVERY PAYMENT	$ 3,900.00						
12	5/31/2021	2545F48471146A		1P10: MED/BI/COMP PAYMENT	$ 20,000.00						
13	2/28/2021	2545F48478553B		1P10: MED/BI/COMP PAYMENT	$ 18,000.00						
14	2/28/2021	2545F48478553C		1P10: MED/BI/COMP PAYMENT	$ 16,000.00						
15	8/31/2021	2545F48478655A		1P10: MED/BI/COMP PAYMENT	$ 8,000.00						
16	11/30/2021	2545F48483324B		3P30: IND/PD/COLL PAYMENT	$ 22,893.19						
17	11/30/2021	AB94933438802		2P20: EXPENSE PAYMENT	$ 19,706.68						
18				TOTAL	$ 609,708.44	$ 70,256.00	$ 539,452.44	77.51%	$ 418,117.40	$ 209,058.70	[1]
19	**GL CLAIMS**										
20	Transaction Date	Claim Number	Name (CONFIDENTIAL)	Transaction Type	Amount						
21	2/28/2021	P 94934683201		2P20: EXPENSE PAYMENT	$ 4,380.16						
22	5/31/2021	1677G34340605A		2P20: EXPENSE PAYMENT	$ 36.35						
23	2/28/2021	P 94931017401		2P20: EXPENSE PAYMENT	$ 360.00						
24	5/31/2021	1677G34316688A		3P30: IND/PD/COLL PAYMENT	$ 11,786.27						
25	11/30/2021	1677G34460300A		3P30: IND/PD/COLL PAYMENT	$ 20,424.49						
26				TOTAL	$ 36,987.27	$ 29,651.00	$ 7,336.27	100.0%	$ 7,336.27	$ 3,668.14	[2]
27	**WC CLAIMS**										
28	Transaction Date	Claim Number	Name (CONFIDENTIAL)	Transaction Type	Amount						
29	5/31/2021	036269354540C		1P10: MED/BI/COMP PAYMENT	$ 1,683.74						
30	5/31/2021	036269354540C		2P20: EXPENSE PAYMENT	$ 140.36						
31	2/28/2021	166281141166C		1P10: MED/BI/COMP PAYMENT	$ 181.71						
32	2/28/2021	166281141166C		2P20: EXPENSE PAYMENT	$ 9.50						
33	2/28/2021	WC555E02404		1P10: MED/BI/COMP PAYMENT	$ 4,880.76						
34	2/28/2021	WC555E02404		2P20: EXPENSE PAYMENT	$ 340.49						
35	5/31/2021	WC555E02404		1P10: MED/BI/COMP PAYMENT	$ 211.40						
36	5/31/2021	WC555E02404		2P20: EXPENSE PAYMENT	$ 73.11						
37	8/31/2021	WC555E02404		2P20: EXPENSE PAYMENT	$ 202.50						
38	2/28/2021	166142369166C		1P10: MED/BI/COMP PAYMENT	$ 557.84						
39	2/28/2021	166142369166C		2P20: EXPENSE PAYMENT	$ 9.50						
40	2/28/2021	166211619166C		2P20: EXPENSE PAYMENT	$ 3,286.00						
41	2/28/2021	166211619166C		3P30: IND/PD/COLL PAYMENT	$ 16,000.00						
42	3/8/2021	166211619166C		1P10: MED/BI/COMP PAYMENT	$ -						
43	8/31/2021	166464393166C		1P10: MED/BI/COMP PAYMENT	$ 416.70						
44	8/31/2021	166464393166C		2P20: EXPENSE PAYMENT	$ 35.00						
45	2/28/2021	166204744166C		1P10: MED/BI/COMP PAYMENT	$ 12,276.95						
46	2/28/2021	166204744166C		2P20: EXPENSE PAYMENT	$ 1,394.93						
47	2/28/2021	166204744166C		3P30: IND/PD/COLL PAYMENT	$ 10,965.72						
48	5/31/2021	166204744166C		1P10: MED/BI/COMP PAYMENT	$ 226.56						

Jun 30 2022 OFFICIAL COPY

NC Actual Claims Payments 2021

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**AUTO CLAIMS**					W-218 Sub 526		Rate Case	Difference	1/2 Difference	
2	Transaction Date	Claim Number	Name (CONFIDENTIAL)	Transaction Type	Amount	Amount	Difference	Exp Pct	Exp Amount	Exp Amount	
49	5/31/2021	166204744166C		2P20: EXPENSE PAYMENT	$ 25.54						
50	5/31/2021	166204744166C		3P30: IND/PD/COLL PAYMENT	$ 765.88						
51	8/31/2021	166204744166C		1P10: MED/BI/COMP PAYMENT	$ 317.90						
52	8/31/2021	166204744166C		2P20: EXPENSE PAYMENT	$ 46.61						
53	8/31/2021	166485979166C		1P10: MED/BI/COMP PAYMENT	$ 589.13						
54	8/31/2021	166485979166C		2P20: EXPENSE PAYMENT	$ 67.75						
55	11/30/2021	WC555E02404		1P10: MED/BI/COMP PAYMENT	1,042.96						
56	11/30/2021	WC555E02404		2P20: EXPENSE PAYMENT	239.49						
57	11/30/2021	166589268166C		1P10: MED/BI/COMP PAYMENT	423.62						
58	11/30/2021	166589268166C		2P20: EXPENSE PAYMENT	10.24						
59	11/30/2021	1M01M012117456		1P10: MED/BI/COMP PAYMENT	340.00						
60	11/30/2021	166464393166C		1P10: MED/BI/COMP PAYMENT	1,372.08						
61	11/30/2021	166464393166C		2P20: EXPENSE PAYMENT	31.56						
62	11/30/2021	166485979166C		2P20: EXPENSE PAYMENT	16.95						
63				TOTAL	$ 58,182.48	$ 101,517.00	$ (43,334.52)	77.51%	$ (33,587.61)	$ (16,793.80)	[3]
64											
65				TOTAL PAID CLAIMS	$704,878.19	$201,424.00	$503,454.19	77.8%	$391,866.06	$195,933.03	[4]
66											

67 [1] Auto Claims Reg Asset - to Ex. B3-q-2, line 8
68 [2] General Liability Claims Reg Asset - to Ex. B3-q-2, line 8
69 [3] Workers Compensation Reg Asset - to Ex. B3-q-2, line 8
70 [4] Total Claims Paid Reg Asset - to Ex. B3-q-2, line 8

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Jun 30 2022

W-218 Sub 573
Adjustment # B3-s

Miscellaneous Expense

AS ADJUSTED:

Miscellaneous Expense has been adjusted to reflect the annualized expense that is expected to be realized by (a) Aqua North Carolina Water and Sewer (b) Brookwood Water and (c) Fairways Utilities Water and Sewer.

- Miscellaneous Expense – Summary by Rate Division and GL Account (Exhibit B3-s). This schedule provides Rate Division and GL Account detail walking from Per Books to Grand Total and ties to the Dw and Ds schedules from the respective application books.
- Miscellaneous Expense – Fines Removed from Filing (Exhibit B3-s-1). Miscellaneous expense has been adjusted by removing all test year amounts for Fines & Penalties (GL Accounts 675827 & 775827).
- Miscellaneous Expense – Adjust Lobbying Portion of 2021 NAWC Fee (Exhibit B3-s-2). The 2021 NAWC invoice is attached, along with the application. Per the application, 9% of the annual total is considered for lobbying activities. This schedule calculates this amount and removes it from the test year amount for dues.
- In addition, $2,428.07 was charged to GL account 675865 for ANC Sewer was re-classed to 775865 – this adjustment appears in column e of Exhibit B3-s, discussed above.

For multi-year rate filing (WISP), this expense has been increased by 3.04% per year for the base year as well as rate years 1 through 3. 3.04% is the overall O&M CAGR factor for the calendar years 2018-2021 and is shown in Gearhart Exhibit 1 and 1A.

The annual projection for this expense for the base year and rate years 1-3 can be seen in Exhibit Dw and Ds (GL#675 & 775) for the respective rate divisions.

MISCELLANEOUS EXPENSE **W-218 Sub 573** **Exhibit B3-s**

Summary by Rate Division and GL Account

Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
1	**AQUA NC Sewer**	**$340,311.02**	**($8,081.28)**	**($526.61)**	**$0.00**	**$331,703.13**	Aqua NC Sewer Exhibit Ds
2	775100 SW-Misc-Coll Oper	$76.50				$76.50	
3	775600 SW-Misc-T&D Maint	$102.64				$102.64	
4	775700 SW-Misc-Cust Accts	$2,507.75				$2,507.75	
5	775800 SW-Misc-A&G	$3,697.44				$3,697.44	
6	775805 SW-Misc-A&G-Civic Org Events	$78.73				$78.73	
7	775808 SW-Misc-A&G-COMM EXP	$39,385.18				$39,385.18	
8	775810 SW-Misc-A&G-DATA LINES	$75,538.09				$75,538.09	
9	775812 SW-Misc-A&G-NETWORK SUPPORT	$10.17				$10.17	
10	775816 SW-Misc-A&G-CONTRIB	$56.34				$56.34	
11	775819 SW-Misc-A&G-Office Supplies	$11,063.24				$11,063.24	
12	775820 SW-Misc-A&G-DIRECTORS	$7,573.39				$7,573.39	
13	775822 SW-Misc-A&G-DISAST RECOV	$24,950.55				$24,950.55	
14	775824 SW-Misc-A&G-DUES	$14,172.86		($526.61)		$13,646.25	
15	775825 SW-Misc-A&G-Promotional Items	$29.11				$29.11	
16	775827 SW-Misc-A&G-FINES&PENALTIES	$8,081.28	($8,081.28)			$0.00	
17	775828 SW-Misc-A&G-LIC&PER	$76,417.12				$76,417.12	
18	775830 SW-Misc-A&G-MAIL&POST	$1,087.89				$1,087.89	
19	775831 SW-Misc-A&G-MAIL OVERNIGHT	$2,676.62				$2,676.62	
20	775832 SW-Misc-A&G-MAINT	$6,529.81				$6,529.81	
21	775834 SW-Misc-A&G-MEALS 100% DED	$1,835.53				$1,835.53	
22	775836 SW-Misc-A&G-MEALS 50% DED	$1,714.60				$1,714.60	
23	775840 SW-Misc-A&G-SEMINARS	$8,436.03				$8,436.03	
24	775842 SW-Misc-A&G-SUBSCRIPT	$3,034.84				$3,034.84	
25	775846 SW-Misc-A&G-TRV	$2,766.40				$2,766.40	
26	775847 SW-Misc-A&G-TRV-Mile Reim	($73.12)				($73.12)	
27	775848 SW-Misc-A&G-TRV-TRANSPOR	$182.79				$182.79	
28	775849 SW-Misc-A&G-TRV-Airplane	$1,040.99				$1,040.99	
29	775850 SW-Misc-A&G-TRV-HOTEL	$3,369.29				$3,369.29	
30	775856 SW-Misc-A&G-UNIFORMS	$7,045.12				$7,045.12	
31	775858 SW-Misc-A&G-Bank Fees	$22,274.95				$22,274.95	
32	775861 SW-Misc-A&G-SERVICE CLEARING	$1,398.80				$1,398.80	

Item 10

Jun 30 2022 OFFICIAL COPY

MISCELLANEOUS EXPENSE
Summary by Rate Division and GL Account
Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
33	775864 SW Misc-A&G Claims	$7,705.59				$7,705 59	
34	775865 SW Misc A&G-AR/AP Adj	$1.44			$2,428.07	$2,429.51	
35	775866 SW-Misc A&G Utilities	$3,114.99				$3,114.99	
36	675865 WT Misc A&G-AR/AP Adj	$2,428.07			($2,428.07)	$0.00	
37	**AQUA NC Water**	**$1,011,358.96**	**($4,258.42)**	**($1,900.73)**		**$1,005,199.81**	Aqua NC Water Exhibit Ds
38	675100 WT Misc SRC OPER	$1,216.98				$1,216.98	
39	675200 WT-Misc-SRC MAINT	$26.00				$26.00	
40	675300 WT Misc WTRTRT OPER	$53.04				$53.04	
41	675400 WT Misc-WTRTRT MAINT	$0.00				$0.00	
42	675600 WT-Misc-T&D MAINT	$1,001.07				$1,001.07	
43	675700 WT-Misc-Cust Accts	$10,452.29				$10,452.29	
44	675800 WT-Misc-A&G	$67,900.96				$67,900.96	
45	675805 WT Misc-A&G-Civic Org Events	$285.81				$285.81	
46	675808 WT-Misc A&G-COMM EXP	$152,298.91				$152,298.91	
47	675810 WT Misc-A&G-DATA LINES	$112,721.88				$112,721.88	
48	675812 WT Misc A&G-NETWORK SUPPORT	$37.71				$37.71	
49	675816 WT Misc A&G CONTR B	$204.05				$204 05	
50	675819 WT-Misc A&G-Office Supplies	$32,507.49				$32,507.49	
51	675820 WT-Misc-A&G-DIRECTORS	$27,357.42				$27,357.42	
52	675822 WT-Misc-A&G-DISAST RECOV	$34,170.03				$34,170.03	
53	675824 WT-Misc-A&G-DUES	$39,439.87		($1,900.73)		$37,539.14	
54	675825 WT-Misc-A&G-Promotional Items	$105.85				$105.85	
55	675827 WT-Misc-A&G-FINES&PENALTIES	$4,258.42	($4,258.42)			($0.00)	
56	675828 WT-Misc-A&G-LIC&PER	$279,071 53				$279,071.53	
57	675830 WT-Misc-A&G-MAIL&POST	$3,966.08				$3,966.08	
58	675831 WT-Misc-A&G-MAIL OVERNIGHT	$10,795.94				$10,795.94	
59	675832 WT Misc-A&G-MAINT	$23,754.26				$23,754.26	
60	675834 WT Misc A&G-MEALS 100% DED	$6,241.47				$6,241.47	
61	675836 WT-Misc A&G MEALS 50% DED	$6,901.28				$6,901.28	
62	675840 WT-Misc-A&G-SEMINARS	$28,441.51				$28,441.51	
63	675842 WT Misc A&G SUBSCRIPT	$11,061.32				$11,061.32	
64	675846 WT-Misc-A&G-TRV	$10,081.44				$10,081.44	

Jun 30 2022 OFFICIAL COPY

MISCELLANEOUS EXPENSE **W-218 Sub 573** **Exhibit B3-s**

Summary by Rate Division and GL Account

Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
65	675847 WT-Misc-A&G-TRV-Auto Mile Reim	$416.68				$416.68	
66	675848 WT-Misc-A&G-TRV-RENTAL CAR	$768.28				$768.28	
67	675849 WT-Misc-A&G-TRV-Airplane	$4,085.98				$4,085.98	
68	675850 WT-Misc-A&G-TRV-HOTEL	$12,740.33				$12,740.33	
69	675856 WT-Misc-A&G-UNIFORMS	$28,089.87				$28,089.87	
70	675858 WT-Misc-A&G-Bank Fees	$80,191.56				$80,191.56	
71	675861 WT-Misc-A&G-SERVICE CLEARING	$5,030.05				$5,030.05	
72	675864 WT-Misc-A&G-Claims	$7,790.89				$7,790.89	
73	675866 WT-Misc-A&G-Utilities	$5,779.88				$5,779.88	
74	675865 WT-Misc-A&G-AR/AP Adj	$2,112.83				$2,112.83	
75	**Brookwood Water**	**$155,085.10**	**($916.13)**	**($419.22)**		**$153,749.75**	Brookwood Water Exhibit Dw
76	675600 WT-Misc-T&D MAINT	$37.88				$37.88	
77	675700 WT-Misc-Cust Accts	$2,034.04				$2,034.04	
78	675800 WT-Misc-A&G	$6,450.20				$6,450.20	
79	675805 WT-Misc-A&G-Civic Org Events	$63.09				$63.09	
80	675808 WT-Misc-A&G-COMM EXP	$31,177.65				$31,177.65	
81	675810 WT-Misc-A&G-DATA LINES	$24,406.61				$24,406.61	
82	675812 WT-Misc-A&G-NETWORK SUPPORT	$8.39				$8.39	
83	675816 WT-Misc-A&G-CONTRIB	$45.07				$45.07	
84	675819 WT-Misc-A&G-Office Supplies	$7,553.35				$7,553.35	
85	675820 WT-Misc-A&G-DIRECTORS	$6,039.63				$6,039.63	
86	675822 WT-Misc-A&G-DISAST RECOV	$9,430.98				$9,430.98	
87	675824 WT-Misc-A&G-DUES	$7,831.40		($419.22)		$7,412.18	
88	675825 WT-Misc-A&G-Promotional Items	$23.42				$23.42	
89	675827 WT-Misc-A&G-FINES&PENALTIES	$916.13	($916.13)			$0.00	
90	675828 WT-Misc-A&G-LIC&PER	$11,640.76				$11,640.76	
91	675830 WT-Misc-A&G-MAIL&POST	$1,220.10				$1,220.10	
92	675831 WT-Misc-A&G-MAIL OVERNIGHT	$2,470.09				$2,470.09	
93	675832 WT-Misc-A&G-MAINT	$3,972.73				$3,972.73	
94	675834 WT-Misc-A&G-MEALS 100% DED	$1,746.97				$1,746.97	
95	675836 WT-Misc-A&G-MEALS 50% DED	$1,259.09				$1,259.09	
96	675840 WT-Misc-A&G-SEMINARS	$4,720.63				$4,720.63	

Item 10

Jun 30 2022 OFFICIAL COPY

MISCELLANEOUS EXPENSE W-218 Sub 573 Exhibit B3-s

Summary by Rate Division and GL Account

Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
97	675842 WT Misc-A&G-SUBSCRIPT	$2,436.54				$2,436.54	
98	675846 WT Misc-A&G-TRV	$2,219.50				$2,219.50	
99	675847 WT Misc-A&G-TRV Auto Mile Reim	$1,495.59				$1,495.59	
100	675848 WT Misc A&G-TRV RENTAL CAR	$172.64				$172.64	
101	675849 WT Misc A&G TRV-Airplane	$912.29				$912.29	
102	675850 WT Misc A&G-TRV-HOTEL	$3,425.57				$3,425.57	
103	675856 WT Misc-A&G-UNIFORMS	$2,516.28				$2,516.28	
104	675858 WT-Misc-A&G Bank Fees	$17,676.09				$17,676.09	
105	675861 WT Misc A&G-SERVICE CLEARING	$1,108.59				$1,108.59	
106	675865 WT Misc-A&G AR/AP Adj	$73.80				$73.80	
107	**FAIRWAYS Sewer**	**$43,646.78**	**($1,998.01)**	**($92.23)**		**$41,556.54**	Fairways Sewer Exhibit Ds
108	775700 SW Misc-Cust Accts	$435.91				$435.91	
109	775800 SW Misc-A&G	$608.38				$608.38	
110	775805 SW-Misc-A&G-Civic Org Events	$13.82				$13.82	
111	775808 SW Misc-A&G-COMM EXP	$7,934.61				$7,934.61	
112	775810 SW Misc-A&G-DATA LINES	$10,126.47				$10,126.47	
113	775812 SW-Misc A&G-NETWORK SUPPORT	$1.81				$1.81	
114	775816 SW Misc-A&G-CONTRIB	$9.89				$9.89	
115	775819 SW Misc A&G-Office Supplies	$1,260.36				$1,260.36	
116	775820 SW-Misc-A&G DIRECTORS	$1,327.42				$1,327.42	
117	775822 SW-Misc A&G DISAST RECOV	$5,174.13				$5,174.13	
118	775824 SW-Misc-A&G-DUES	$2,478.30		($92.23)		$2,386.07	
119	775825 SW-Misc A&G Promotional Items	$5.12				$5.12	
120	775827 SW Misc-A&G FINES&PENALTIES	$1,998.01	($1,998.01)			($0.00)	
121	775828 SW-Misc-A&G-LIC&PER	$3,161.89				$3,161.89	
122	775830 SW Misc A&G-MAIL&POST	$143.11				$143.11	
123	775831 SW Misc A&G MAIL OVERNIGHT	$451.01				$451.01	
124	775832 SW Misc A&G MAINT	$873.66				$873.66	
125	775834 SW Misc-A&G MEALS 100% DED	$319.28				$319.28	
126	775836 SW Misc A&G MEALS 50% DED	$212.25				$212.25	
127	775840 SW Misc A&G SEMINARS	$941.56				$941.56	
128	775842 SW Misc-A&G-SUBSCRIPT	$528 55				$528.55	

Item 10

Jun 30 2022 OFFICIAL COPY

MISCELLANEOUS EXPENSE W-218 Sub 573 Exhibit B3-s

Summary by Rate Division and GL Account

Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
129	775846 SW Misc A&G TRV	$484.58				$484.58	
130	775847 SW Misc A&G TRV Mile Reim	$10.50				$10.50	
131	775848 SW-Misc A&G-TRV TRANSPOR	$34.51				$34.51	
132	775849 SW Misc-A&G-TRV-Airplane	$188.51				$188.51	
133	775850 SW Misc-A&G TRV HOTEL	$542.79				$542.79	
134	775856 SW-Misc-A&G-UNIFORMS	$239.16				$239.16	
135	775858 SW Misc-A&G-Bank Fees	$3,896.32				$3,896.32	
136	775861 SW-Misc-A&G-SERVICE CLEARING	$244.62				$244.62	
137	775865 SW Misc A&G-AR/AP Adj	$0.25				$0.25	
138	675865 WT Misc A&G AR/AP Adj	$0.00				$0.00	
139	**FAIRWAYS Water**	**$51,654.32**	**($324.13)**	**($147.40)**		**$51,182.79**	Fairways Water Exhibit Dw
140	675600 WT-Misc T&D MAINT	$273.10				$273.10	
141	675700 WT-Misc-Cust Accts	$701.50				$701.50	
142	675800 WT-Misc A&G	$399.83				$399.83	
143	675805 WT-Misc-A&G-Civic Org Events	$22.04				$22.04	
144	675808 WT Misc-A&G COMM EXP	$12,393.38				$12,393.38	
145	675810 WT Misc A&G-DATA LINES	$7,383.70				$7,383.70	
146	675812 WT Misc-A&G-NETWORK SUPPORT	$2.86				$2.86	
147	675816 WT-Misc-A&G-CONTRIB	$15.78				$15.78	
148	675819 WT Misc-A&G-Office Supplies	$2,558.58				$2,558.58	
149	675820 WT Misc-A&G-DIRECTORS	$2,118.97				$2,118.97	
150	675822 WT Misc-A&G-DISAST RECOV	$1,623.66				$1,623.66	
151	675824 WT Misc A&G-DUES	$3,954.07		($147.40)		$3,806.67	
152	675825 WT Misc-A&G-Promotional Items	$8.15				$8.15	
153	675827 WT Misc A&G-FINES&PENALTIES	$324 13	($324.13)			($0.00)	
154	675828 WT-Misc-A&G LIC&PER	$3,148 07				$3,148.07	
155	675830 WT-Misc-A&G-MAIL&POST	$526.44				$526.44	
156	675831 WT-Misc A&G MAIL OVERNIGHT	$723.35				$723.35	
157	675832 WT Misc A&G MAINT	$1,395.84				$1,395.84	
158	675834 WT-Misc-A&G MEALS 100% DED	$715.38				$715.38	
159	675836 WT-Misc A&G-MEALS 50% DED	$402.28				$402.28	
160	675840 WT-Misc A&G SEMINARS	$2,513.71				$2,513.71	

Item 10

Jun 30 2022 OFFICIAL COPY

MISCELLANEOUS EXPENSE **W-218 Sub 573** **Exhibit B3-s**

Summary by Rate Division and GL Account

Test Year 01/01/21-12/31/21

Line	(a) Row Labels	(b) Per Books	(c) Prof-Fines	(d) Prof-NAWC	(e) Prof-AU Adj	(f) Grand Total	(g) Reference
161	675842 WT-Misc-A&G-SUBSCRIPT	$849.07				$849.07	
162	675846 WT-Misc-A&G-TRV	$777.31				$777.31	
163	675847 WT-Misc-A&G-TRV-Auto Mile Reim	$60.56				$60.56	
164	675848 WT-Misc-A&G-TRV-RENTAL CAR	$57.08				$57.08	
165	675849 WT-Misc-A&G-TRV-Airplane	$307.99				$307.99	
166	675850 WT-Misc-A&G-TRV-HOTEL	$1,207.91				$1,207.91	
167	675856 WT-Misc-A&G-UNIFORMS	$503.14				$503.14	
168	675858 WT-Misc-A&G-Bank Fees	$6,230.87				$6,230.87	
169	675861 WT-Misc-A&G-SERVICE CLEARING	$391.77				$391.77	
170	675864 WT-Misc-A&G-Claims	$63.40				$63.40	
171	675865 WT-Misc-A&G-AR/AP Adj	$0.40				$0.40	
172	**Grand Total**	**$1,602,056.18**	**($15,577.97)**	**($3,086.18)**	**$0.00**	**$1,583,392.03**	
173		[1]	[2]	[3]	[4]		

174 [1] ties to consolidated NC Miscellaneous Expense for test year.

175 [2] Removal of ALL Fines and Penalties incurred during the test year (GL Accts 675827 & 775827) Exhibit B3-s-1

176 [3] Removal of annual NAWC fees that are attributed to lobbying (Ex. B3-s-2)

177 [4] Items adjusted to correct GL account for some ANC sewer charges

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MISCELLANEOUS EXPENSE
Fines Removed from Filing
Test Year 01/01/21-12/31/21

W-218 Sub 526

Exhibit B3-s-1

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
2	Jan-21	4001	675827	$ (163.22)	Jan21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
3	Jan-21	4002	675827	$ (36.17)	Jan21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
4	Jan-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
5	Jan-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
6	Jan-21	4003	675827	$ (12.55)	Jan21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
7	Jan-21	4004	775827	$ (44.79)	Jan21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
8	Jan-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
9	Jan-21	8810	775827	$ 1,850.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
10	Jan-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
11	Jan-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
12	Jan-21	8800	775827	$ 1,200.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
13	Jan-21	8800	775827	$ 4,485.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
14	Jan-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
15	Jan-21	1015	775827	$ 750.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
16	Jan-21	1015	775827	$ 1,147.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
17	Jan-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
18	Jan-21	4005	775827	$ (7.89)	Jan21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
19	Feb-21	4001	675827	$ (291.02)	Feb21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
20	Feb-21	4002	675827	$ (64.49)	Feb21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
21	Feb-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
22	Feb-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
23	Feb-21	4003	675827	$ (22.37)	Feb21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
24	Feb-21	4004	775827	$ (79.87)	Feb21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
25	Feb-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
26	Feb-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
27	Feb-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
28	Feb-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
29	Feb-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
30	Feb-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
31	Feb-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
32	Feb-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
33	Feb-21	4005	775827	$ (14.07)	Feb21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
34	Mar-21	4001	675827	$ (42.31)	Mar21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
35	Mar-21	4002	675827	$ (9.38)	Mar21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
36	Mar-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
37	Mar-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
38	Mar-21	4003	675827	$ (3.25)	Mar21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
39	Mar-21	4004	775827	$ (11.62)	Mar21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
40	Mar-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
41	Mar-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines

Item 10

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Fines Removed from Filing
Test Year 01/01/21-12/31/21

W-218 Sub 526

Exhibit B3-s-1

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
42	Mar-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
43	Mar-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
44	Mar-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
45	Mar-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
46	Mar-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
47	Mar-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
48	Mar-21	4005	775827	$ (2.05)	Mar21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
49	Mar-21	6401	775827	$ (897.75)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	FAIRWAYS Sewer	Prof-Fines
50	Apr-21	4001	675827	$ (36.31)	Apr21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
51	Apr-21	4002	675827	$ (8.02)	Apr21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
52	Apr-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
53	Apr-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
54	Apr-21	4003	675827	$ (2.80)	Apr21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
55	Apr-21	4004	775827	$ (10.01)	Apr21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
56	Apr-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
57	Apr-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
58	Apr-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
59	Apr-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
60	Apr-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
61	Apr-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
62	Apr-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
63	Apr-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
64	Apr-21	4005	775827	$ (1.76)	Apr21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
65	May-21	4001	675827	$ (115.67)	May21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
66	May-21	4002	675827	$ (25.54)	May21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
67	May-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
68	May-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
69	May-21	4003	675827	$ (8.92)	May21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
70	May-21	4004	775827	$ (31.88)	May21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
71	May-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
72	May-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
73	May-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
74	May-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
75	May-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
76	May-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
77	May-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
78	May-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
79	May-21	8800	775827	$ (296.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
80	May-21	8800	775827	$ (146.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
81	May-21	8800	775827	$ (796.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines

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Fines Removed from Filing
Test Year 01/01/21-12/31/21

W-218 Sub 526

Exhibit B3-s-1

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
82	May 21	8800	775827	$ (146.45)	25554NCDENR Division of Wa	29 E OTHER FINES	SW-Misc A&G FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
83	May 21	8800	775827	$ (146.45)	25554NCDENR Division of Wa	29 E OTHER FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
84	May 21	4005	775827	$ (5.59)	May21 9001 Mgmt Fees	29-E OTHER FINES NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
85	Jun-21	4001	675827	$ (110.24)	Jun21 9001 Mgmt Fees	29-E OTHER FINES NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
86	Jun 21	4002	675827	$ (24 33)	Jun21 9001 Mgmt Fees	29-E OTHER FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
87	Jun-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER FINES	WT-Misc A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof Fines
88	Jun-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER FINES	WT Misc A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof Fines
89	Jun-21	4003	675827	$ (8.50)	Jun21 9001 Mgmt Fees	29-E OTHER FINES-NC Adm'n	WT Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
90	Jun-21	4004	775827	$ (30 38)	Jun21 9001 Mgmt Fees	29-E OTHER FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
91	Jun-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
92	Jun-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW Misc A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof Fines
93	Jun-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER FINES	SW Misc A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof Fines
94	Jun-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER FINES	SW-Misc A&G FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
95	Jun 21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER FINES	SW-Misc A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
96	Jun-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
97	Jun-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
98	Jun 21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW Misc A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
99	Jun-21	4005	775827	$ (5.33)	Jun21 9001 Mgmt Fees	29-E OTHER-FINES NC Admin	SW-Misc A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof Fines
100	Jul 21	4001	675827	$ (194.28)	Jul21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc A&G FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
101	Jul-21	4002	675827	$ (42.83)	Jul21 9001 Mgmt Fees	29-E OTHER-FINES NC Adm'n	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof Fines
102	Jul 21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
103	Jul 21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof Fines
104	Jul 21	4003	675827	$ (15 15)	Jul21 9001 Mgmt Fees	29-E OTHER-FINES NC Adm'n	WT Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof Fines
105	Jul 21	4004	775827	$ (54.03)	Jul21 9001 Mgmt Fees	29-E OTHER-FINES-NC Adm'n	SW-Misc A&G FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
106	Jul-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
107	Jul-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
108	Jul-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
109	Jul-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
110	Jul-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
111	Jul-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
112	Jul-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
113	Jul-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
114	Jul-21	8800	775827	$ (296.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
115	Jul-21	4005	775827	$ (9.45)	Jul21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
116	Aug-21	4001	675827	$ (175.29)	Aug21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
117	Aug-21	4002	675827	$ (38.65)	Aug21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
118	Aug-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
119	Aug-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
120	Aug-21	4003	675827	$ (13.67)	Aug21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
121	Aug 21	4004	775827	$ (48.75)	Aug21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines

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Fines Removed from Filing
Test Year 01/01/21-12/31/21

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
122	Aug-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
123	Aug-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
124	Aug-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
125	Aug-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
126	Aug-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
127	Aug-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
128	Aug-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
129	Aug-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
130	Aug-21	8800	775827	$ 296.45	Acd-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
131	Aug-21	8800	775827	$ (296.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
132	Aug-21	4005	775827	$ (8.53)	Aug21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
133	Aug-21	6401	775827	$ (897.83)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	FAIRWAYS Sewer	Prof-Fines
134	Sep-21	4001	675827	$ (308.03)	Sep21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
135	Sep-21	4002	675827	$ (67.92)	Sep21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
136	Sep-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
137	Sep-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
138	Sep-21	4003	675827	$ (24.03)	Sep21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
139	Sep-21	4004	775827	$ (85.66)	Sep21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
140	Sep-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
141	Sep-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
142	Sep-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
143	Sep-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
144	Sep-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
145	Sep-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
146	Sep-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
147	Sep-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
148	Sep-21	4005	775827	$ (14.99)	Sep21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
149	Oct-21	4001	675827	$ (16.45)	Oct21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
150	Oct-21	4002	675827	$ (3.62)	Oct21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
151	Oct-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
152	Oct-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
153	Oct-21	4003	675827	$ (1.29)	Oct21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
154	Oct-21	4004	775827	$ (4.60)	Oct21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
155	Oct-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
156	Oct-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
157	Oct-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
158	Oct-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
159	Oct-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
160	Oct-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
161	Oct-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines

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MISCELLANEOUS EXPENSE
Fines Removed from Filing
Test Year 01/01/21-12/31/21

W-218 Sub 526

Exhibit B3-s-1

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
162	Oct-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
163	Oct-21	8800	775827	$ (143.59)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
164	Oct-21	8800	775827	$ (1,035.01)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
165	Oct-21	4005	775827	$ (0.80)	Oct21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
166	Nov-21	4001	675827	$ (1,089.01)	Nov21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
167	Nov-21	4002	675827	$ (239.56)	Nov21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
168	Nov-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
169	Nov-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
170	Nov-21	4003	675827	$ (85.17)	Nov21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
171	Nov-21	4004	775827	$ (304.75)	Nov21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
172	Nov-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
173	Nov-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
174	Nov-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
175	Nov-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
176	Nov-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
177	Nov-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
178	Nov-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
179	Nov-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
180	Nov-21	8800	775827	$ (396.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
181	Nov-21	8800	775827	$ (296.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
182	Nov-21	8800	775827	$ (946.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
183	Nov-21	8800	775827	$ (146.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
184	Nov-21	8800	775827	$ (146.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
185	Nov-21	8800	775827	$ 143.59	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
186	Nov-21	8800	775827	$ (143.59)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
187	Nov-21	4005	775827	$ (53.12)	Nov21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
188	Dec-21	4001	675827	$ (1,616.59)	Dec21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Water	Prof-Fines
189	Dec-21	8010	675827	$ (100.00)	25554NCDENR Division of Wa	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Water	Prof-Fines
190	Dec-21	4002	675827	$ (355.62)	Dec21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	Brookwood Water	Prof-Fines
191	Dec-21	7400	675827	$ (2,100.00)	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
192	Dec-21	7400	675827	$ 2,100.00	NC DENR Fine Accrual	29-E OTHER-FINES	WT-Misc-A&G-FINES&PENALTIES	FAY	Brookwood Water	Prof-Fines
193	Dec-21	4003	675827	$ (126.43)	Dec21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	WT-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Water	Prof-Fines
194	Dec-21	4004	775827	$ (452.37)	Dec21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	AQUA NC Sewer	Prof-Fines
195	Dec-21	8810	775827	$ (6,000.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
196	Dec-21	8810	775827	$ 6,000.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	DEN	AQUA NC Sewer	Prof-Fines
197	Dec-21	8800	775827	$ (7,435.01)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
198	Dec-21	8800	775827	$ 7,435.01	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
199	Dec-21	1015	775827	$ (1,897.83)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
200	Dec-21	1015	775827	$ 1,897.83	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	WIL	AQUA NC Sewer	Prof-Fines
201	Dec-21	1010	775827	$ (1,600.00)	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines

Item 10

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MISCELLANEOUS EXPENSE
Fines Removed from Filing
Test Year 01/01/21-12/31/21

Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1	Pd.	AU	GL	Amount	Decription	Line Item	GL Acct	Region	Rate Division	Source
202	Dec-21	1010	775827	$ 1,600.00	NC DENR Fine Accrual	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	KV	AQUA NC Sewer	Prof-Fines
203	Dec-21	8800	775827	$ (196.45)	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
204	Dec-21	8800	775827	$ 396.45	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
205	Dec-21	8800	775827	$ 296.45	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
206	Dec-21	8800	775827	$ 946.45	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
207	Dec-21	8800	775827	$ 146.45	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
208	Dec-21	8800	775827	$ 146.45	Accl-NCDEQ	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
209	Dec-21	8800	775827	$ (286.57)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
210	Dec-21	8800	775827	$ (296.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
211	Dec-21	8800	775827	$ (396.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
212	Dec-21	8800	775827	$ (946.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
213	Dec-21	8800	775827	$ (146.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
214	Dec-21	8800	775827	$ (146.45)	25554NCDENR Division of Wa	29-E OTHER-FINES	SW-Misc-A&G-FINES&PENALTIES	CAR	AQUA NC Sewer	Prof-Fines
215	Dec-21	4005	775827	$ (78.85)	Dec21 9001 Mgmt Fees	29-E OTHER-FINES-NC Admin	SW-Misc-A&G-FINES&PENALTIES	NCUC	FAIRWAYS Sewer	Prof-Fines
216				$ (15,577.97)	to Ex. B3-s column c					

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MISCELLANEOUS EXPENSE **W-218 Sub 573** **Exhibit B3-s-2**

Adjust Lobbying Portion of 2021 NAWC Fee

Test Year 01/01/21-12/31/21

Line	(a)	(b)	(c)	(d)
1				
2				
3	Aqua NC NAWC 2021 Membership Dues	$ 34,290.91	see invoice	
4	9% estimated to be related to lobbying	$ 3,086.18	see 2021 NAWC dues schedule	
5				
6	Amount to be removed/re-classed to non-utility expense (not recoverable)			
7				
8	Allocation based on 12/31/2021 customer count			
9	AQUA NC Sewer	17.1%	$ 526.61	
10	AQUA NC Water	61.6%	$ 1,900.73	
11	Brookwood Water	13.6%	$ 419.22	
12	FAIRWAYS Sewer	3.0%	$ 92.23	
13	FAIRWAYS Water	4.8%	$ 147.40	
14			$ 3,086.18	to Ex. B3-s, column d
15				

Item 10

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Item 10

INVOICE

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Jun 30 2022

National Association
of Water Companies

Two Liberty Place
50 S. 16th St., Ste. 2725
Philadelphia, PA 19102
Phone 267-691-7765

May 28, 2021

Bill To:
Aqua North Carolina, Inc.
202 Mackenan Court
Cary, NC 27511

DESCRIPTION	AMOUNT
2021 membership dues	$34,290 91

A/P E.Vill Accounting
RECEIVED
222715
JUN 08 2021
AU 9001 GL 1162000
Activity
Approval 1
Approval 2

675824

....

AMOUNT PAID

TOTAL **$34,290.91**

Shannon 6/4/21

Payment due: Upon receipt

Make all checks payable to:
National Association of Water Companies (NAWC)
50 S. 16th St, Suite 2725, Philadelphia, PA 19102

THANK YOU FOR YOUR BUSINESS!

NAWC
National Association of Water Companies

Item 10

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Jun 30 2022

Company Name:

Main Company Address:

City & State of Physical Water Utility:

Primary Contact/Official Representative:

Primary Contact E-mail

Billing Contact:

Billing Contact E-mail:

Telephone:

Questionnaire Form

Parent or Holding Company:

NAWC dues are based on member companies' operating revenues. Please provide a copy of the source - such as an Annual Report or a report to regulators -- of the operating revenues figure provided.

2020 Operating Revenues* _____ No. of Customers (12/31/2020) _____

2021 NAWC Dues: _____ Population Served (12/31/2020) _____

No. of Employees (12/31/2020) _____

Zip Codes Served: _____

2021 Dues Schedule

Please note that NAWC's bylaws state that dues and fees are to be paid in full by all members within 30 days of receipt of an invoice. An invoice will be sent after this form is completed and returned.

Please return your completed GWR by April 2, 2021.

GWR	Dues
Under $1M	$2,650 plus 0.080% of GWR
$1M - $10M	$3,445 plus 0.078% in excess of $1M
$10M - $50M	$10,505 plus 0.076% in excess of $10M
$50M - $100M	$41,033 plus 0.072% in excess of $50M
$100M - $500M	$77,073 plus 0.067% in excess of $100M
Over $500M	$344,193 plus 0.064% in excess of $500M

Under the Omnibus Budget Reconciliation Act of 1993, expenditures paid or incurred in connection with lobbying activities no longer qualify as deductible business expenses for tax purposes. NAWC is required to provide you with an estimate of that portion of your 2021 NAWC dues that will not be deductible because of this law. That figure is 9% of your 2021 dues. The actual lobbying percentage for 2019, the most recent year for which this percentage was filed publicly with the IRS through the 2019 Form 990 (see Schedule C, Part III-B), was 14%

* Contributions or gifts to NAWC are not tax deductible as charitable contributions for income tax purposes. However they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of the Association's lobbying activities

Please e-mail the completed form to Sara@nawc.com, or mail to NAWC, Two Liberty, 50 South 16th St., Ste. 2725 Philadelphia, PA 19102

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Jun 30 2022

W-218 Sub 573
Adjustment # B6

Rate Case Expense

AS ADJUSTED:

Rate case expense has been calculated estimating total costs for the current rate filing. These costs include:

- Legal Services provided by Jo Anne Sanford and David Drooz
- Labor from Service Company employees as well as Aqua NC Contractors (Billing & Rates departments).
- Regulated Capital Consultants – establish and implement a new multi-year/WSIP rate model
- Printing, Customer Notices and other administrative costs – such as travel.
- Cost of outside consultant for work on Rate of Return and Debt Structure and Depreciation.
- Costs for Public Staff review of Aqua documents
- Evidentiary hearing and transcript costs
- Filing Fee

Aqua North Carolina's rate case costs are calculated to amortize over a three-year period.

Previous Aqua NC rate case amounts (from W-218 Sub 526) have been scheduled out through December 31, 2022, at which point they will be included along with the costs of the current case and will be amortized over a three-year period.

The depreciation study (included in W-218 W-497) will continue to be amortized over a five-year period begun in December 2018. This ends at the end of 2023 and, therefore is not part of rate years 2 and 3.

The adjustments to reflect the current level of expense in Rate Case Expense are supported by the following schedules attached:

- Aqua North Carolina Rate Case Expense (Exhibit B6). This schedule provides the detailed calculation for Rate Case expense to be incurred in this filing. It includes the categories listed above and segregates items incurred as well as projections. The schedule also shows the allocation of total expense to the respective rate divisions based on customer count as of the end of the test year.

The adjustments detailed in the schedules above are necessary to reflect the appropriate amount of Rate Case Expense that Aqua North Carolina (and all of its Rate Divisions) expects to amortize during this multi-year/WSIP rate proceeding.

Aqua North Carolina
Rate Case Expense

W-218 Sub 573

Exhibit B6

Line#	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
1	**Type of Expense**								**Current NC Rate Case**		
2	NC 'Legal								**$ 600,000.00**		
3	Consultants								**$ 65,000.00**		
4	Service Company								**$ 525,668.00**		
5	Other								**$ 225,803.04**		
6	**Total Rate Case Expense**								**$ 1,416,471.04**		
7											
8	***Detail Of Legal, Consultants & Service Company Employees***								**$ 1.00**		
9					**Billing Rate**	**Incurred**	**Remaining**	Approx. Total Hours	Projected Total Expense - As Filed		
10	***NC Legal***										
11	Jo Anne Sanford	David Drooz			$ 400.00			1,500	$ 600,000.00		
12									$ -		
13	**Total Legal Exp. For Case**							1,500	**$ 600,000.00**		
14	ROE Cap Structure										
15	Dylan D'Ascendis	Scott Madden Consultants				$ 45,000.00	$ -		$ 45,000.00		
16	John Spanos	Gannett Fleming				$ 20,000.00			$ 20,000.00		
16-b						$ -	$ -		$ -		
17											
18	**TOTAL - CONSULTANTS**								**$ 65,000.00**		
19	***Aqua NC Employees/Contractors***										
20	Billing Analysis/Rate Design					$ 80,000.00	$ -		$ 80,000.00		
21	Aqua Service Co Employees					$ 6,000.00			$ 6,000.00		
22	Regulated Capital Consultants (Multi-Year Rates/WSIP Model)					$ 439,668.00			$ 439,668.00		
23											
24	**Total Aqua Employees/Contractors Exp for Case**							1,042.7	**$ 525,668.00**		
25	***Other***										
26	Filing Fee					$ 500.00			$ 500.00		
27	NC Dept of Commerce - Hearing Costs / Transcripts					$ 10,505.45			$ 10,505.45		
28	Postage/Printing-Notices					$ 200,000.00			$ 200,000.00		
29	PWC Fee for PS info requests					$ 2,500.00			$ 2,500.00		
30	Filing Costs-Binders & Printing					$ 11,433.00			$ 11,433.00		
31	Travel					$ 864.59			$ 864.59		
32	PS trip to Bryn Mawr										
33	**Total Other Exp. For Case**								**$ 225,803.04**		
34											
35								Total Rate Case Expense to be Amortized (line 6 above)	**$ 1,416,471.04**		
36								Annual Rate Case Amortization (amort over 3 years)	**$ 472,157.01**		
37									line 45 / 5 + line 46 / 2		
38	**ALLOCATE TO RATE DIV:**	Allocate new Rate Case Expense to Rate Division by Test Year End Customer Count						**Year 1**			**Year 2 & 3**
39	Rate Division	12/31/21 Cust Ct	Cust Pct	Allocate col i, line 46	Prior RC Amts*	RC Exp Total	Depr Study Annual Amort	Annual Amortization	Test Yr Amort	Proforma Adjust	Annual Amortization
40	Aqua NC Water	64,610	61.5%	$ 871,187.00	$243,284	$ 1,114,470.82	$7,071	**$ 378,561.62**	298,146.4	80,415.18	**$ 371,490.27**
41	Aqua NC Sewer	18,140	17.3%	$ 244,595.76	$63,215	$ 307,810.33	$1,768	**$ 104,370.99**	78,724.9	25,646.07	**$ 102,603.44**
42	Fairways Water	5,067	4.8%	$ 68,322.31	$18,190	$ 86,512.05	$503	**$ 29,339.90**	22,753.3	6,586.58	**$ 28,837.35**
43	Fairways Sewer	3,169	3.0%	$ 42,730.10	$11,579	$ 54,309.18	$319	**$ 18,422.38**	14,497.0	3,925.42	**$ 18,103.06**
44	Brookwood Water	14,064	13.4%	$ 189,635.88	$53,980	$ 243,615.47	$1,583	**$ 82,788.32**	65,908.0	16,880.36	**$ 81,205.16**
45		105,050	100.0%	$ 1,416,471.04	$ 390,246.81	$ 1,806,717.85	$ 11,243.93	**$ 613,483.22**	480,029.6	133,453.62	**$ 602,239.28**
46		from Labor Exp Exhibit B1/B2-6	Cust as pct of 9/30/19 total	line 35 above	from lines 51-56 below	column d + column e	column k, lines 61-66	col f / 2 + col h	from TY GL	col g less col h	col h less col.g
47					*as of 12/31/2022						
48											

Item 10

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Aqua North Carolina
Rate Case Expense

W-218 Sub 573

Exhibit B6

Line#	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
49											
50	W-218 Sub 526		RC Expense	Amort Mth	Mth Amort $	Amort Mth as of 12/31/2022	Rem Mth as of 1/1/2023	Remaining Bal 12/31/2022			
51	Aqua water		$875,822		36 $ 24,328.38	26	10	$243,284	894,439.32	18,617.54	
52	Aqua sewer		227,572		36 $ 6,321.46	26	10	$63,215	236,174.76	8,602.31	
53	Fairways water		65,483		36 $ 1,818.97	26	10	$18,190	68,259.96	2,776.89	
54	Fairways sewer		41,685		36 $ 1,157.91	26	10	$11,579	43,490.88	1,806.19	
55	Brookwood water		194,327		36 $ 5,397.96	26	10	$53,980	197,723.88	3,397.35	
56	Total allocated to rate entities (Sum of L16		$1,404,889		$ 39,024.68			$390,247	1,440,088.80	35,200.28	
57								col e x col g			
58											
59						Amort Mth as of	Rem Mth as of	Remaining Bal	2023		
60	W-218 Sub 497		Depr Study	Amort Mth	Mth Amort $	12/31/2022	1/1/2023	12/31/2022	Amort Exp		
61	Aqua water		$36,894		60 $ 614.90	48.5	11.5	$7,071	$7,071		
62	Aqua sewer		9,222		60 $ 153.70	48.5	11.5	$1,768	$1,768		
63	Fairways water		2,622		60 $ 43.70	48.5	11.5	$503	$503		
64	Fairways sewer		1,666		60 $ 27.77	48.5	11.5	$319	$319		
65	Brookwood water		8,260		60 $ 137.67	48.5	11.5	$1,583	$1,583		
66	Total allocated to rate entities (Sum of L16 thru L2		$58,664		$ 977.73			$11,244	$ 11,243.93		
67						*begun 12/1/18 (1/2 mth)		col e x col g	ties to col g, line 45		

Item 10

Jun 30 2022

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