

Materials and Supplies Expense

UPDATE:

Materials and Supplies expense has been updated 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 going forward.

An Item 18 adjustment has been made, updating the actual/per books amount to the twelve months ended 3/31/2020. This updated annual expense is an increase of \$40,674.30 over the amount requested in Item 10 Exhibit B3-g.

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

- Materials and Supplies Expense – Summary by GL Acct (ITEM 18 SUPPLIES). This schedule provides Rate Division and GL Account detail comparing the test year (Sum of TY Amt) materials and supplies expense vs. the expense for the 12 months ended 3/31/2020 (Sum of TTM Amt). **The difference of +\$40,674.30 is being submitted as an Item 18 adjustment amount.**

The schedule reference above reflects the appropriate amount of Materials and Supplies Expense the Company expects to incur during the first year that rates are in effect as a result of this application.

MATERIALS AND SUPPLIES EXPENSE - Summary by GL Acct
Twelve Months Ended 3/31/2020 vs Test Year Ended 9/30/2019

W-218 Sub 526

ITEM 18
SUPPLIES

Line	(a)	(b)	(c)	(d)
1	Row Labels	Sum of TY 09.30.19	Sum of TTM 03.31.20	Sum of Change
2	25-SUPPLIES	\$495,240.54	\$535,914.84	\$40,674.30
3	AQUA NC Sewer	\$87,669.82	\$98,861.08	\$11,191.26
4	720100 SW-Mat&Sup-Collect Oper	\$10,335.36	\$10,335.36	\$0.00
5	720200 SW-Mat&Sup-Collect Maint	\$1,238.14	\$449.53	(\$788.61)
6	720300 SW-Mat&Sup-Pump Oper	\$2,646.24	\$3,358.66	\$712.42
7	720400 SW-Mat&Sup-Pump Maint	\$50.15	\$50.15	\$0.00
8	720500 SW-Mat&Sup-T&D Oper	\$57,344.12	\$66,095.69	\$8,751.57
9	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$6,236.13	\$9,136.94	\$2,900.81
10	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$320.00	\$320.00
11	720800 SW-Mat&Sup-A&G	\$9,217.41	\$9,077.43	(\$139.98)
12	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$602.27	\$37.32	(\$564.95)
13	AQUA NC Water	\$361,116.25	\$378,521.66	\$17,405.41
14	620100 WT-Mat&Sup-Source OPER	\$6,108.58	\$6,239.56	\$130.98
15	620200 WT-Mat&Sup-Source MAINT	\$271.54	\$446.09	\$174.55
16	620300 WT-Mat&Sup-WTRTRT OPER	\$60,544.71	\$74,448.64	\$13,903.93
17	620400 WT-Mat&Sup-WTRTRT MAINT	\$381.33	\$330.55	(\$50.78)
18	620500 WT-Mat&Sup-T&D OPER-Gen	\$195,727.99	\$199,964.52	\$4,236.53
19	620501 WT-Mat&Sup-T&D OPER-Mains		\$3.56	\$3.56
20	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$185.43	\$23.47	(\$161.96)
21	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$18,304.30	\$20,310.24	\$2,005.94
22	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$5,717.93	\$4,930.77	(\$787.16)
23	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$87.29	\$269.49	\$182.20
24	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$9,081.97	\$10,535.24	\$1,453.27
25	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$41,244.99	\$29,355.86	(\$11,889.13)
26	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$16,063.09	\$23,035.90	\$6,972.81
27	620600 WT-Mat&Sup-T&D MAINT-Gen	\$29.95	\$171.71	\$141.76
28	620603 WT-Mat&Sup-T&D MAINT-Meters		\$64.34	\$64.34
29	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH		\$218.73	\$218.73
30	620700 WT-Mat&Sup-Cust Accts	\$399.38	\$188.32	(\$211.06)
31	620800 WT-Mat&Sup-A & G	\$6,967.77	\$7,984.67	\$1,016.90
32	Brookwood Water	\$23,009.10	\$34,218.76	\$11,209.66
33	620100 WT-Mat&Sup-Source OPER	\$610.26		(\$610.26)
34	620200 WT-Mat&Sup-Source MAINT	\$5,425.44	\$5,653.02	\$227.58
35	620300 WT-Mat&Sup-WTRTRT OPER	\$11,397.59	\$4,420.60	(\$6,976.99)
36	620500 WT-Mat&Sup-T&D OPER-Gen	(\$475.34)	\$2,604.40	\$3,079.74
37	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$754.19	\$509.02	(\$245.17)
38	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$694.49	\$694.49	\$0.00
39	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$2,092.70	\$1,087.09	(\$1,005.61)
40	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$2,475.40	\$2,391.66	(\$83.74)
41	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	(\$395.09)	\$1,511.06	\$1,906.15
42	620800 WT-Mat&Sup-A & G	\$429.46	\$15,347.42	\$14,917.96
43	FAIRWAYS Sewer	\$12,396.44	\$14,503.18	\$2,106.74
44	720300 SW-Mat&Sup-Pump Oper	\$81.21	\$86.75	\$5.54
45	720500 SW-Mat&Sup-T&D Oper	\$4,238.32	\$4,406.53	\$168.21
46	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	(\$1.03)	\$4.37	\$5.40
47	720800 SW-Mat&Sup-A&G	\$8,077.94	\$10,005.53	\$1,927.59
48	FAIRWAYS Water	\$11,048.93	\$9,810.16	(\$1,238.77)
49	620300 WT-Mat&Sup-WTRTRT OPER	\$2.63	\$32.69	\$30.06
50	620500 WT-Mat&Sup-T&D OPER-Gen	\$1,361.11	\$1,659.61	\$298.50
51	620506 WT-Mat&Sup-T&D OP-FRIEGHT	(\$141.87)	(\$141.87)	\$0.00
52	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	(\$1.68)	\$6.82	\$8.50
53	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$1,895.63	\$1,567.72	(\$327.91)
54	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	(\$282.84)	\$472.39	\$755.23
55	620800 WT-Mat&Sup-A & G	\$8,215.95	\$6,212.80	(\$2,003.15)
56	Grand Total	\$495,240.54	\$535,914.84	\$40,674.30
57		Exhibit B3-g		ITEM 18 UPDATE
58		LINE 52		ADJUSTMENT
59				(column b less column c)