Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 581 | Test Year | 220.80 | 221.49 | - | 785.67 | 0.26 | 1.86 |
| 582 | Prior Year | 59.11 | (8.38) | 3.19 | 1.85 | 0.32 | 598.56 |
| 583 | Increase (Decrease) | 161.69 | 229.87 | (3.19) | 783.82 | (0.06) | (596.70) |
| 584 | **675848 WT-Misc-A&G-TRV-RENTAL CAR** | | | | | | |
| 585 | Test Year | - | - | 5.99 | 0.33 | 15.16 | 9.64 |
| 586 | Prior Year | 72.74 | 8.64 | 35.52 | 393.53 | 0.18 | - |
| 587 | Increase (Decrease) | (72.74) | (8.64) | (29.53) | (393.20) | 14.98 | 9.64 |
| 588 | **675849 WT-Misc-A&G-TRV-Airplane** | | | | | | |
| 589 | Test Year | 2.54 | - | 3.07 | 81.96 | 14.31 | 198.39 |
| 590 | Prior Year | 431.16 | 361.28 | 203.59 | (87.27) | - | 70.48 |
| 591 | Increase (Decrease) | (428.62) | (361.28) | (200.52) | 169.23 | 14.31 | 127.91 |
| 592 | **675850 WT-Misc-A&G-TRV-HOTEL** | | | | | | |
| 593 | Test Year | 52.59 | - | 82.64 | 30.42 | 270.88 | 237.92 |
| 594 | Prior Year | 702.05 | 133.09 | 192.38 | 90.57 | - | 9.92 |
| 595 | Increase (Decrease) | (649.46) | (133.09) | (109.74) | (60.15) | 270.88 | 228.00 |
| 596 | **675856 WT-Misc-A&G-UNIFORMS** | | | | | | |
| 597 | Test Year | 136.40 | - | 1,248.64 | 87.84 | 18.02 | 145.62 |
| 598 | Prior Year | 274.44 | 3.31 | 1,252.57 | - | - | 248.62 |
| 599 | Increase (Decrease) | (138.04) | (3.31) | (3.93) | 87.84 | 18.02 | (103.00) |
| 600 | **675858 WT-Misc-A&G-Bank Fees** | | | | | | |
| 601 | Test Year | 1,181.36 | 238.88 | 213.74 | 2,437.74 | 228.31 | 3,190.28 |
| 602 | Prior Year | 1,408.71 | (368.41) | 2,050.16 | 246.94 | 1,221.24 | 3,247.09 |
| 603 | Increase (Decrease) | (227.35) | 607.29 | (1,836.42) | 2,190.80 | (992.93) | (56.81) |
| 604 | **675861 WT-Misc-A&G-SERVICE CLEARING** | | | | | | |
| 605 | Test Year | - | - | - | 212.79 | - | - |
| 606 | Prior Year | - | - | 688.38 | - | - | - |
| 607 | Increase (Decrease) | - | - | (688.38) | 212.79 | - | - |
| 608 | **675864 WT-Misc-A&G-Claims** | | | | | | |
| 609 | Test Year | - | - | - | - | - | - |

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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 581 | Test Year | 8.08 | 1.04 | 227.30 | 2.37 | 7.32 | 19.40 | 1,495.59 |
| 582 | Prior Year | 0.18 | - | 4.38 | 220.98 | 4.21 | 110.40 | 994.80 |
| 583 | Increase (Decrease) | 7.90 | 1.04 | 222.92 | (218.61) | 3.11 | (91.00) | 500.79 |
| 584 | **675848 WT-Misc-A&G-TRV-RENTAL CAR** | | | | | | | |
| 585 | Test Year | 22.03 | 21.46 | 6.54 | 1.02 | 56.15 | 34.32 | 172.64 |
| 586 | Prior Year | 14.07 | 1.66 | 2.43 | 96.60 | 0.49 | - | 625.86 |
| 587 | Increase (Decrease) | 7.96 | 19.80 | 4.11 | (95.58) | 55.66 | 34.32 | (453.22) |
| 588 | **675849 WT-Misc-A&G-TRV-Airplane** | | | | | | | |
| 589 | Test Year | 99.87 | 94.53 | 54.69 | 37.01 | 202.90 | 123.02 | 912.29 |
| 590 | Prior Year | 104.18 | 1.46 | (5.63) | 172.62 | 3.79 | 4.84 | 1,260.50 |
| 591 | Increase (Decrease) | (4.31) | 93.07 | 60.32 | (135.61) | 199.11 | 118.18 | (348.21) |
| 592 | **675850 WT-Misc-A&G-TRV-HOTEL** | | | | | | | |
| 593 | Test Year | 465.25 | 352.04 | 186.96 | 367.51 | 535.70 | 843.66 | 3,425.57 |
| 594 | Prior Year | 37.27 | 14.28 | 16.67 | 84.46 | 129.99 | 24.12 | 1,434.80 |
| 595 | Increase (Decrease) | 427.98 | 337.76 | 170.29 | 283.05 | 405.71 | 819.54 | 1,990.77 |
| 596 | **675856 WT-Misc-A&G-UNIFORMS** | | | | | | | |
| 597 | Test Year | - | 340.31 | 343.23 | - | 178.16 | 18.06 | 2,516.28 |
| 598 | Prior Year | - | - | 83.00 | (83.00) | 272.54 | - | 2,051.48 |
| 599 | Increase (Decrease) | - | 340.31 | 260.23 | 83.00 | (94.38) | 18.06 | 464.80 |
| 600 | **675858 WT-Misc-A&G-Bank Fees** | | | | | | | |
| 601 | Test Year | 235.62 | 931.52 | 236.63 | 4,505.56 | 268.62 | 4,007.83 | 17,676.09 |
| 602 | Prior Year | 1,195.85 | 240.74 | 3,582.43 | 1,176.71 | 239.45 | 3,596.60 | 17,837.51 |
| 603 | Increase (Decrease) | (960.23) | 690.78 | (3,345.80) | 3,328.85 | 29.17 | 411.23 | (161.42) |
| 604 | **675861 WT-Misc-A&G-SERVICE CLEARING** | | | | | | | |
| 605 | Test Year | 580.60 | - | - | 315.20 | - | - | 1,108.59 |
| 606 | Prior Year | 145.58 | - | 385.73 | - | - | 398.71 | 1,618.40 |
| 607 | Increase (Decrease) | 435.02 | - | (385.73) | 315.20 | - | (398.71) | (509.81) |
| 608 | **675864 WT-Misc-A&G-Claims** | | | | | | | |
| 609 | Test Year | - | - | - | - | - | - | - |

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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 610 | Prior Year | 125.74 | - | - | - | - | - |
| 611 | Increase (Decrease) | (125.74) | - | - | - | - | - |
| 612 | **675865 WT-Misc-A&G-AR/AP Adj** | | | | | | |
| 613 | Test Year | 1.16 | - | - | - | - | 72.64 |
| 614 | Prior Year | - | - | - | - | - | - |
| 615 | Increase (Decrease) | 1.16 | - | - | - | - | 72.64 |
| 616 | **676210 WT-Cap OH Credit-Labor** | | | | | | |
| 617 | Test Year | (1,732.61) | (1,416.30) | (1,653.07) | (1,326.20) | (1,635.48) | (2,229.41) |
| 618 | Prior Year | (2,144.88) | (1,306.63) | (1,940.49) | (1,012.91) | (1,488.48) | (727.02) |
| 619 | Increase (Decrease) | 412.27 | (109.67) | 287.42 | (313.29) | (147.00) | (1,502.39) |
| 620 | **676220 WT-Cap OH Credit-Benefits** | | | | | | |
| 621 | Test Year | (3,312.28) | (3,637.34) | (4,245.38) | (2,884.99) | (2,618.65) | (3,705.80) |
| 622 | Prior Year | (4,172.83) | (3,808.21) | (6,738.62) | (3,525.04) | (3,360.42) | (2,266.00) |
| 623 | Increase (Decrease) | 860.55 | 170.87 | 2,493.24 | 640.05 | 741.77 | (1,439.80) |
| 624 | **676230 WT-Cap OH Credit-PR Taxes** | | | | | | |
| 625 | Test Year | (862.65) | (954.69) | (1,596.95) | (737.93) | (826.39) | (942.06) |
| 626 | Prior Year | (1,165.40) | (1,261.40) | (2,017.00) | (828.38) | (1,011.65) | (536.71) |
| 627 | Increase (Decrease) | 302.75 | 306.71 | 420.05 | 90.45 | 185.26 | (405.35) |
| 628 | **676240 WT-Cap OH Credit-Other** | | | | | | |
| 629 | Test Year | (1,748.40) | (2,581.69) | (2,509.44) | (1,618.08) | (1,738.42) | (2,183.94) |
| 630 | Prior Year | (2,426.27) | (2,512.26) | (3,444.97) | (1,764.33) | (1,889.10) | (1,142.64) |
| 631 | Increase (Decrease) | 677.87 | (69.43) | 935.53 | 146.25 | 150.68 | (1,041.30) |
| 632 | | | | | | | |
| 633 | **4-Other Expense** | | | | | | |
| 634 | **403000 Deprec Exp-Utility Plant** | | | | | | |
| 635 | Test Year | 84,396.13 | 84,392.73 | 84,979.78 | 85,620.11 | 99,813.97 | 72,227.64 |
| 636 | Prior Year | 75,418.72 | 76,718.97 | 78,223.67 | 78,389.55 | 78,488.94 | 79,297.85 |
| 637 | Increase (Decrease) | 8,977.41 | 7,673.76 | 6,756.11 | 7,230.56 | 21,325.03 | (7,070.21) |
| 638 | **403020 Deprec Exp-Other Phy Prop** | | | | | | |

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Brookwood Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 610 | Prior Year | - | - | - | - | - | - | 125.74 |
| 611 | Increase (Decrease) | - | - | - | - | - | - | (125.74) |
| 612 | **675865 WT-Misc-A&G-AR/AP Adj** | | | | | | | |
| 613 | Test Year | - | - | - | - | - | - | 73.80 |
| 614 | Prior Year | - | - | - | - | - | - | - |
| 615 | Increase (Decrease) | - | - | - | - | - | - | 73.80 |
| 616 | **676210 WT-Cap OH Credit-Labor** | | | | | | | |
| 617 | Test Year | (1,491.85) | (1,496.35) | (2,355.49) | (2,414.97) | (2,406.51) | (2,826.33) | (22,984.57) |
| 618 | Prior Year | (1,124.63) | (437.82) | (1,575.14) | (1,500.83) | (4,409.69) | (1,828.58) | (19,497.10) |
| 619 | Increase (Decrease) | (367.22) | (1,058.53) | (780.35) | (914.14) | 2,003.18 | (997.75) | (3,487.47) |
| 620 | **676220 WT-Cap OH Credit-Benefits** | | | | | | | |
| 621 | Test Year | (2,318.28) | (2,988.83) | (4,005.75) | (3,662.20) | (2,548.74) | (3,226.96) | (39,155.20) |
| 622 | Prior Year | (2,102.86) | (2,059.47) | (3,411.50) | (4,026.04) | (3,083.75) | (2,375.81) | (40,930.55) |
| 623 | Increase (Decrease) | (215.42) | (929.36) | (594.25) | 363.84 | 535.01 | (851.15) | 1,775.35 |
| 624 | **676230 WT-Cap OH Credit-PR Taxes** | | | | | | | |
| 625 | Test Year | (525.12) | (665.50) | (987.69) | (815.16) | (624.25) | (754.60) | (10,292.99) |
| 626 | Prior Year | (524.79) | (480.47) | (796.46) | (913.89) | (1,075.08) | (570.59) | (11,181.82) |
| 627 | Increase (Decrease) | (0.33) | (185.03) | (191.23) | 98.73 | 450.83 | (184.01) | 888.83 |
| 628 | **676240 WT-Cap OH Credit-Other** | | | | | | | |
| 629 | Test Year | (1,898.34) | (2,216.76) | (3,017.98) | (2,283.30) | (1,714.36) | (2,290.20) | (25,800.91) |
| 630 | Prior Year | (1,356.47) | (1,477.24) | (1,899.18) | (2,380.56) | (1,974.68) | 267.90 | (21,999.80) |
| 631 | Increase (Decrease) | (541.87) | (739.52) | (1,118.80) | 97.26 | 260.32 | (2,558.10) | (3,801.11) |
| 632 | | | | | | | | |
| 633 | **4-Other Expense** | | | | | | | |
| 634 | **403000 Deprec Exp-Utility Plant** | | | | | | | |
| 635 | Test Year | 86,476.94 | 87,100.14 | 87,696.89 | 88,064.84 | 88,461.15 | 89,975.89 | 1,039,206.21 |
| 636 | Prior Year | 79,645.63 | 79,947.94 | 81,567.96 | 81,726.02 | 82,489.63 | 85,314.83 | 957,229.71 |
| 637 | Increase (Decrease) | 6,831.31 | 7,152.20 | 6,128.93 | 6,338.82 | 5,971.52 | 4,661.06 | 81,976.50 |
| 638 | **403020 Deprec Exp-Other Phy Prop** | | | | | | | |

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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 639 | Test Year | 15,299.77 | 15,351.10 | 15,248.48 | 15,444.77 | 20,679.24 | 9,633.93 |
| 640 | Prior Year | 12,229.41 | 12,811.11 | 12,911.19 | 12,936.69 | 12,982.33 | 14,340.07 |
| 641 | Increase (Decrease) | 3,070.36 | 2,539.99 | 2,337.29 | 2,508.08 | 7,696.91 | (4,706.14) |
| 642 | **404827 Pension - Non Service Cost** | | | | | | |
| 643 | Test Year | (383.42) | (383.54) | (735.06) | (498.88) | (498.90) | (458.86) |
| 644 | Prior Year | (117.95) | (116.25) | (114.30) | (651.86) | (248.82) | (248.86) |
| 645 | Increase (Decrease) | (265.47) | (267.29) | (620.76) | 152.98 | (250.08) | (210.00) |
| 646 | **404828 OPEB - Non Service Cost** | | | | | | |
| 647 | Test Year | 373.35 | 372.77 | (237.49) | 168.73 | 168.75 | 168.68 |
| 648 | Prior Year | 186.89 | 187.58 | 188.38 | 132.60 | 173.91 | 173.88 |
| 649 | Increase (Decrease) | 186.46 | 185.19 | (425.87) | 36.13 | (5.16) | (5.20) |
| 650 | **406000 Amort-Util Plant Acq Adj** | | | | | | |
| 651 | Test Year | 19.08 | 19.07 | 19.08 | 19.07 | 19.08 | 19.07 |
| 652 | Prior Year | 19.08 | 19.07 | 19.08 | 19.07 | 19.07 | 19.08 |
| 653 | Increase (Decrease) | - | - | - | - | 0.01 | (0.01) |
| 654 | **407201 Amort-Tank Painting** | | | | | | |
| 655 | Test Year | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 |
| 656 | Prior Year | 902.62 | 2,647.25 | 2,761.56 | 2,810.54 | 2,810.54 | 2,810.54 |
| 657 | Increase (Decrease) | 1,907.92 | 163.29 | 48.98 | - | - | - |
| 658 | **407301 Amort-CIAC** | | | | | | |
| 659 | Test Year | (12,866.77) | (12,866.77) | (12,866.92) | (12,866.98) | (12,873.37) | (12,873.37) |
| 660 | Prior Year | (12,834.51) | (12,835.48) | (12,835.78) | (12,841.23) | (12,841.43) | (12,843.59) |
| 661 | Increase (Decrease) | (32.26) | (31.29) | (31.14) | (25.75) | (31.94) | (29.78) |
| 662 | **407400 Amort Regulatory Debits** | | | | | | |
| 663 | Test Year | 83.04 | 83.04 | 83.04 | 82.70 | 82.70 | 82.70 |
| 664 | Prior Year | 84.05 | 84.05 | 84.05 | 83.84 | 83.84 | 83.84 |
| 665 | Increase (Decrease) | (1.01) | (1.01) | (1.01) | (1.14) | (1.14) | (1.14) |
| 666 | **408101 Assessment-PUC** | | | | | | |
| 667 | Test Year | 673.51 | 620.15 | 675.38 | 669.55 | 738.34 | 765.22 |

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**Docket No. 218, Sub 573**
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**Test Year of January - December 2021**
**By Rate Division**

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 639 | Test Year | 14,677.18 | 14,890.33 | 14,446.82 | 14,473.25 | 14,604.01 | 19,524.82 | 184,273.70 |
| 640 | Prior Year | 14,417.46 | 14,762.76 | 14,900.85 | 15,184.64 | 16,459.65 | 19,406.81 | 173,342.97 |
| 641 | Increase (Decrease) | 259.72 | 127.57 | (454.03) | (711.39) | (1,855.64) | 118.01 | 10,930.73 |
| 642 | **404827 Pension - Non Service Cost** | | | | | | | |
| 643 | Test Year | (498.84) | (484.79) | (484.41) | (483.08) | (484.20) | (483.01) | (5,876.99) |
| 644 | Prior Year | (248.23) | (247.54) | (248.23) | (247.36) | (247.43) | (247.50) | (2,984.33) |
| 645 | Increase (Decrease) | (250.61) | (237.25) | (236.18) | (235.72) | (236.77) | (235.51) | (2,892.66) |
| 646 | **404828 OPEB - Non Service Cost** | | | | | | | |
| 647 | Test Year | 168.12 | 168.51 | 168.16 | 167.85 | 168.88 | 167.78 | 2,024.09 |
| 648 | Prior Year | 173.54 | 173.98 | 173.55 | 172.98 | 172.94 | 172.89 | 2,083.12 |
| 649 | Increase (Decrease) | (5.42) | (5.47) | (5.39) | (5.13) | (4.06) | (5.11) | (59.03) |
| 650 | **406000 Amort-Util Plant Acq Adj** | | | | | | | |
| 651 | Test Year | 19.07 | 19.08 | 19.07 | 19.08 | 19.07 | 19.08 | 228.90 |
| 652 | Prior Year | 19.08 | 19.07 | 19.08 | 19.07 | 19.07 | 19.08 | 228.90 |
| 653 | Increase (Decrease) | (0.01) | 0.01 | (0.01) | 0.01 | - | - | - |
| 654 | **407201 Amort-Tank Painting** | | | | | | | |
| 655 | Test Year | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 33,726.48 |
| 656 | Prior Year | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 2,810.54 | 31,606.29 |
| 657 | Increase (Decrease) | - | - | - | - | - | - | 2,120.19 |
| 658 | **407301 Amort-CIAC** | | | | | | | |
| 659 | Test Year | (12,873.34) | (12,873.34) | (12,873.34) | (12,873.31) | (12,873.31) | (12,873.31) | (154,454.13) |
| 660 | Prior Year | (12,868.22) | (12,861.63) | (12,858.89) | (12,859.36) | (12,859.36) | (12,868.46) | (154,207.94) |
| 661 | Increase (Decrease) | (5.12) | (11.71) | (14.45) | (13.95) | (13.95) | (4.85) | (246.19) |
| 662 | **407400 Amort Regulatory Debits** | | | | | | | |
| 663 | Test Year | 82.42 | 82.42 | 82.42 | 82.16 | 82.16 | 82.16 | 990.96 |
| 664 | Prior Year | 83.66 | 83.66 | 83.66 | 83.37 | 83.37 | 83.37 | 1,004.76 |
| 665 | Increase (Decrease) | (1.24) | (1.24) | (1.24) | (1.21) | (1.21) | (1.21) | (13.80) |
| 666 | **408101 Assessment-PUC** | | | | | | | |
| 667 | Test Year | 716.40 | 711.08 | (742.49) | 2,205.36 | 664.70 | 661.29 | 8,358.49 |

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|---|---|---|---|---|---|---|---|
| 668 | Prior Year | 567.43 | 550.66 | 558.78 | 599.07 | 577.23 | 597.17 |
| 669 | Increase (Decrease) | 106.08 | 69.49 | 116.60 | 70.48 | 161.11 | 168.05 |
| 670 | **408110 Property Taxes** | | | | | | |
| 671 | Test Year | 8,715.10 | 8,667.89 | 8,715.10 | 8,613.21 | 8,689.10 | 8,689.56 |
| 672 | Prior Year | 8,048.62 | 8,048.62 | 8,048.62 | 8,049.67 | 8,048.13 | 8,048.13 |
| 673 | Increase (Decrease) | 666.48 | 619.27 | 666.48 | 563.54 | 640.97 | 641.43 |
| 674 | **408121 Payroll Taxes-FICA** | | | | | | |
| 675 | Test Year | 5,008.36 | 4,789.92 | 7,890.83 | 4,918.31 | 4,903.83 | 4,915.98 |
| 676 | Prior Year | 4,554.29 | 5,740.31 | 7,588.91 | 4,809.27 | 5,125.47 | 4,380.12 |
| 677 | Increase (Decrease) | 454.07 | (950.39) | 301.92 | 109.04 | (221.64) | 535.86 |
| 678 | **408122 Payroll Taxes-FUTA** | | | | | | |
| 679 | Test Year | 336.73 | 159.83 | 31.89 | 4.18 | 8.61 | 6.03 |
| 680 | Prior Year | 287.13 | 93.46 | 24.96 | 4.81 | 5.03 | 5.27 |
| 681 | Increase (Decrease) | 49.60 | 66.37 | 6.93 | (0.63) | 3.58 | 0.76 |
| 682 | **408123 Payroll Taxes-SUTA** | | | | | | |
| 683 | Test Year | 1,002.34 | 523.23 | 509.81 | (1,670.04) | 29.28 | 159.12 |
| 684 | Prior Year | 591.17 | 373.79 | 282.09 | 105.88 | 101.20 | 44.27 |
| 685 | Increase (Decrease) | 411.17 | 149.44 | 227.72 | (1,775.92) | (71.92) | 114.85 |
| 686 | **408139 Other Taxes-Misc** | | | | | | |
| 687 | Test Year | - | - | - | - | - | - |
| 688 | Prior Year | - | - | - | - | - | - |
| 689 | Increase (Decrease) | - | - | - | - | - | - |
| 690 | **408205 Other Taxes-Franchise Tax** | | | | | | |
| 691 | Test Year | 3,188.94 | 3,188.94 | 3,305.58 | 3,176.18 | 3,176.18 | 3,272.19 |
| 692 | Prior Year | 3,202.61 | 3,201.91 | 3,306.79 | 3,194.58 | 3,194.17 | 3,296.74 |
| 693 | Increase (Decrease) | (13.67) | (12.97) | (1.21) | (18.40) | (17.99) | (24.55) |
| 694 | **409101 Federal Income Tax** | | | | | | |
| 695 | Test Year | 18,425.66 | 17,310.73 | (207,149.47) | 10,793.65 | 32,385.37 | (37,852.16) |
| 696 | Prior Year | (298.65) | 8,214.38 | 10,645.78 | 14,551.95 | 14,949.69 | 13,922.02 |

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**Aqua North Carolina, Inc.**
**Docket No. 218, Sub 573**
**NCUC Form W-1 – Rate Case Information Report**
**Item# 12 (a)**
**Monthly Expense Amounts - Test Yr vs Prior Yr**
**Test Year of January - December 2021**
**By Rate Division**

**Brookwood Water**

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 668 | Prior Year | 645.81 | 695.93 | 676.50 | 746.48 | 533.49 | 625.44 | 7,373.99 |
| 669 | Increase (Decrease) | 70.59 | 15.15 | (1,418.99) | 1,458.88 | 131.21 | 35.85 | 984.50 |
| 670 | **408110 Property Taxes** | | | | | | | |
| 671 | Test Year | 8,725.75 | 8,688.39 | 8,688.39 | 9,527.64 | 9,527.64 | 9,527.35 | 106,775.12 |
| 672 | Prior Year | 8,047.70 | 8,047.70 | 8,047.70 | 10,975.43 | 10,949.07 | 10,949.07 | 105,308.46 |
| 673 | Increase (Decrease) | 678.05 | 640.69 | 640.69 | (1,447.79) | (1,421.43) | (1,421.72) | 1,466.66 |
| 674 | **408121 Payroll Taxes-FICA** | | | | | | | |
| 675 | Test Year | 4,339.72 | 5,814.89 | 4,934.59 | 6,507.15 | 4,931.90 | 8,086.96 | 67,042.44 |
| 676 | Prior Year | 4,337.69 | 4,544.07 | 4,601.69 | 4,856.08 | 5,504.25 | 6,637.72 | 62,679.87 |
| 677 | Increase (Decrease) | 2.03 | 1,270.82 | 332.90 | 1,651.07 | (572.35) | 1,449.24 | 4,362.57 |
| 678 | **408122 Payroll Taxes-FUTA** | | | | | | | |
| 679 | Test Year | 7.91 | 11.69 | 7.91 | 7.42 | 6.75 | 9.98 | 598.93 |
| 680 | Prior Year | 6.44 | 7.66 | 4.07 | 5.94 | 6.34 | 1.10 | 452.21 |
| 681 | Increase (Decrease) | 1.47 | 4.03 | 3.84 | 1.48 | 0.41 | 8.88 | 146.72 |
| 682 | **408123 Payroll Taxes-SUTA** | | | | | | | |
| 683 | Test Year | (325.29) | 107.00 | 72.60 | (163.28) | 61.93 | 59.24 | 365.94 |
| 684 | Prior Year | (118.60) | 37.72 | 27.42 | 20.00 | 12.64 | 6.99 | 1,484.57 |
| 685 | Increase (Decrease) | (206.69) | 69.28 | 45.18 | (183.28) | 49.29 | 52.25 | (1,118.63) |
| 686 | **408139 Other Taxes-Misc** | | | | | | | |
| 687 | Test Year | - | 20.75 | - | - | - | - | 20.75 |
| 688 | Prior Year | - | 18.52 | - | - | - | - | 18.52 |
| 689 | Increase (Decrease) | - | 2.23 | - | - | - | - | 2.23 |
| 690 | **408205 Other Taxes-Franchise Tax** | | | | | | | |
| 691 | Test Year | 3,165.45 | 3,165.45 | 3,261.14 | 3,155.14 | 3,155.14 | 3,250.52 | 38,460.85 |
| 692 | Prior Year | 3,187.07 | 3,187.07 | 3,289.41 | 3,619.88 | (6,447.49) | 3,278.34 | 29,511.08 |
| 693 | Increase (Decrease) | (21.62) | (21.62) | (28.27) | (464.74) | 9,602.63 | (27.82) | 8,949.77 |
| 694 | **409101 Federal Income Tax** | | | | | | | |
| 695 | Test Year | 32,270.28 | 9,905.69 | (47,805.05) | 26,085.22 | 12,358.81 | (77,590.47) | (210,861.74) |
| 696 | Prior Year | 20,847.95 | 41,281.10 | (259,453.25) | 35,792.72 | 2,375.44 | 14,513.71 | (82,657.16) |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 697 | Increase (Decrease) | 18,724.31 | 9,096.35 | (217,795.25) | (3,758.30) | 17,435.68 | (51,774.18) |
| 698 | **409111 State Income Tax** | | | | | | |
| 699 | Test Year | 2,249.78 | 2,113.64 | (2,682.28) | 1,317.91 | 3,954.25 | (3,783.79) |
| 700 | Prior Year | (36.47) | 1,002.98 | 1,299.85 | 1,776.80 | 1,825.36 | 1,699.88 |
| 701 | Increase (Decrease) | 2,286.25 | 1,110.66 | (3,982.13) | (458.89) | 2,128.89 | (5,483.67) |
| 702 | **410101 Deferred Federal Income Taxes** | | | | | | |
| 703 | Test Year | (18,334.56) | (18,299.38) | 218,600.83 | (18,137.40) | (17,724.32) | 65,554.98 |
| 704 | Prior Year | (18,066.54) | (17,864.29) | (18,272.49) | (19,087.02) | (17,747.42) | (17,566.42) |
| 705 | Increase (Decrease) | (268.02) | (435.09) | 236,873.32 | 949.62 | 23.10 | 83,121.40 |
| 706 | **410111 Deferred State Income Taxes** | | | | | | |
| 707 | Test Year | (1,956.09) | (1,952.34) | 15,411.41 | (1,935.06) | (1,890.98) | 7,211.93 |
| 708 | Prior Year | (1,927.50) | (1,905.92) | (1,949.46) | (2,036.38) | (1,893.44) | (1,874.14) |
| 709 | Increase (Decrease) | (28.59) | (46.42) | 17,360.87 | 101.32 | 2.46 | 9,086.07 |
| 710 | **426060 Misc NonUtil Exp-CHARIT CONTR** | | | | | | |
| 711 | Test Year | - | - | 54.67 | - | - | 27.22 |
| 712 | Prior Year | - | - | - | - | 13.80 | - |
| 713 | Increase (Decrease) | - | - | 54.67 | - | (13.80) | 27.22 |
| 714 | **426080 Misc NonUtil Exp-ACQUISITIONS** | | | | | | |
| 715 | Test Year | 346.07 | 148.84 | 362.81 | 213.67 | 209.87 | (230.89) |
| 716 | Prior Year | 305.32 | 219.11 | 305.97 | 352.23 | 432.62 | 283.99 |
| 717 | Increase (Decrease) | 40.75 | (70.27) | 56.84 | (138.56) | (222.75) | (514.88) |
| 718 | **426210 Misc NonUtil-Acq-Payroll-Rg** | | | | | | |
| 719 | Test Year | 574.36 | 227.37 | 498.58 | 403.32 | 460.70 | (337.22) |
| 720 | Prior Year | 515.59 | 326.39 | 1,838.39 | 590.83 | 846.25 | 524.30 |
| 721 | Increase (Decrease) | 58.77 | (99.02) | (1,339.81) | (187.51) | (385.55) | (861.52) |
| 722 | **426320 Misc NonUtil-N-Cust-Trv & Pers** | | | | | | |
| 723 | Test Year | - | - | - | 2.99 | 4.46 | - |
| 724 | Prior Year | - | - | - | - | - | - |
| 725 | Increase (Decrease) | - | - | - | 2.99 | 4.46 | - |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 697 | Increase (Decrease) | 11,422.33 | (31,375.41) | 211,648.20 | (9,707.50) | 9,983.37 | (92,104.18) | (128,204.58) |
| 698 | **409111 State Income Tax** | | | | | | | |
| 699 | Test Year | 3,940.21 | 1,209.48 | (5,966.68) | 3,185.01 | 1,509.01 | (3,399.94) | 3,646.60 |
| 700 | Prior Year | 2,545.53 | 5,040.43 | (15,289.60) | 4,370.30 | 290.04 | (7,930.07) | (3,404.97) |
| 701 | Increase (Decrease) | 1,394.68 | (3,830.95) | 9,322.92 | (1,185.29) | 1,218.97 | 4,530.13 | 7,051.57 |
| 702 | **410101 Deferred Federal Income Taxes** | | | | | | | |
| 703 | Test Year | (16,632.72) | (16,999.73) | 55,620.19 | (19,614.95) | (17,550.87) | 69,938.44 | 266,420.51 |
| 704 | Prior Year | (16,574.59) | (18,110.41) | 257,295.19 | (20,968.84) | (16,369.24) | (20,635.13) | 56,032.80 |
| 705 | Increase (Decrease) | (58.13) | 1,110.68 | (201,675.00) | 1,353.89 | (1,181.63) | 90,573.57 | 210,387.71 |
| 706 | **410111 Deferred State Income Taxes** | | | | | | | |
| 707 | Test Year | (1,774.52) | (1,813.68) | 6,986.80 | (2,092.70) | (1,872.48) | (5,560.53) | 8,761.76 |
| 708 | Prior Year | (1,768.33) | (1,932.17) | 14,627.83 | (2,237.14) | (1,746.42) | 993.21 | (3,649.86) |
| 709 | Increase (Decrease) | (6.19) | 118.49 | (7,641.03) | 144.44 | (126.06) | (6,553.74) | 12,411.62 |
| 710 | **426060 Misc NonUtil Exp-CHARIT CONTR** | | | | | | | |
| 711 | Test Year | - | 678.32 | - | 20.28 | - | - | 780.49 |
| 712 | Prior Year | - | - | - | - | - | - | 13.80 |
| 713 | Increase (Decrease) | - | 678.32 | - | 20.28 | - | - | 766.69 |
| 714 | **426080 Misc NonUtil Exp-ACQUISITIONS** | | | | | | | |
| 715 | Test Year | 27.56 | 121.32 | 293.02 | 199.28 | 259.27 | 98.78 | 2,049.60 |
| 716 | Prior Year | 343.88 | 347.92 | 457.78 | 267.88 | 584.23 | (33.98) | 3,866.95 |
| 717 | Increase (Decrease) | (316.32) | (226.60) | (164.76) | (68.60) | (324.96) | 132.76 | (1,817.35) |
| 718 | **426210 Misc NonUtil-Acq-Payroll-Rg** | | | | | | | |
| 719 | Test Year | 252.72 | 616.18 | 484.05 | 475.59 | 418.84 | 149.05 | 4,223.54 |
| 720 | Prior Year | 873.32 | 538.09 | 749.87 | 455.65 | 985.95 | 169.05 | 8,413.68 |
| 721 | Increase (Decrease) | (620.60) | 78.09 | (265.82) | 19.94 | (567.11) | (20.00) | (4,190.14) |
| 722 | **426320 Misc NonUtil-N-Cust-Trv & Pers** | | | | | | | |
| 723 | Test Year | - | - | - | - | - | - | 7.45 |
| 724 | Prior Year | - | - | - | - | - | - | - |
| 725 | Increase (Decrease) | - | - | - | - | - | - | 7.45 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 726 | **426900 Misc NonUtil Exp-OTHER** | | | | | | |
| 727 | Test Year | (8,816.59) | - | - | - | - | - |
| 728 | Prior Year | 46,727.05 | (48.21) | - | - | - | 13.49 |
| 729 | Increase (Decrease) | (55,543.64) | 48.21 | - | - | - | (13.49) |
| 730 | **426950 Misc NonUtil-Nontax Ded Bus Ex** | | | | | | |
| 731 | Test Year | 820.02 | 888.91 | 835.23 | 816.74 | 816.74 | 816.74 |
| 732 | Prior Year | 899.82 | 779.66 | 726.33 | 1,894.06 | 683.97 | 874.13 |
| 733 | Increase (Decrease) | (79.80) | 109.25 | 108.90 | (1,077.32) | 132.77 | (57.39) |
| 734 | **427300 Interest Expense-Long-Term Deb** | | | | | | |
| 735 | Test Year | 3,092.63 | 2,716.90 | 2,923.10 | 2,709.68 | 2,724.43 | 2,595.89 |
| 736 | Prior Year | 3,599.69 | 3,325.36 | 3,643.29 | 3,564.82 | 3,617.16 | 3,415.64 |
| 737 | Increase (Decrease) | (507.06) | (608.46) | (720.19) | (855.14) | (892.73) | (819.75) |
| 738 | **427310 Interest Expense-Pushdown** | | | | | | |
| 739 | Test Year | 47,871.91 | 47,506.63 | 47,295.70 | 46,566.21 | 46,512.02 | 46,710.67 |
| 740 | Prior Year | 38,924.29 | 39,039.06 | 40,760.94 | 41,932.08 | 41,943.95 | 41,627.68 |
| 741 | Increase (Decrease) | 8,947.62 | 8,467.57 | 6,534.76 | 4,634.13 | 4,568.07 | 5,082.99 |
| 742 | **427400 Interest Expense-Customer Depo** | | | | | | |
| 743 | Test Year | 432.37 | 2.85 | 876.24 | 442.05 | 423.00 | 434.39 |
| 744 | Prior Year | 462.11 | 467.93 | 443.88 | 448.25 | 432.84 | 444.44 |
| 745 | Increase (Decrease) | (29.74) | (465.08) | 432.36 | (6.20) | (9.84) | (10.05) |
| 746 | **427500 Interest Expense-Other** | | | | | | |
| 747 | Test Year | 19.85 | - | - | - | - | - |
| 748 | Prior Year | 6.28 | (1.88) | - | - | - | - |
| 749 | Increase (Decrease) | 13.57 | 1.88 | - | - | - | - |
| 750 | **427600 Amort-Debt Issuance Costs** | | | | | | |
| 751 | Test Year | 2,679.87 | 2,659.43 | 2,647.62 | 2,606.79 | 2,603.75 | 2,614.86 |
| 752 | Prior Year | 2,400.12 | 2,407.20 | 2,513.37 | 2,585.59 | 2,586.31 | 2,566.82 |
| 753 | Increase (Decrease) | 279.75 | 252.23 | 134.25 | 21.20 | 17.44 | 48.04 |
| 754 | | | | | | | |

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NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 726 | **426900 Misc NonUtil Exp-OTHER** | | | | | | | |
| 727 | Test Year | - | - | - | 33.81 | 0.54 | (33.81) | (8,816.05) |
| 728 | Prior Year | 26.71 | - | (40.17) | - | - | - | 46,678.87 |
| 729 | Increase (Decrease) | (26.71) | - | 40.17 | 33.81 | 0.54 | (33.81) | (55,494.92) |
| 730 | **426950 Misc NonUtil-Nontax Ded Bus Ex** | | | | | | | |
| 731 | Test Year | 813.98 | 813.98 | 813.98 | 1,343.77 | 811.33 | 811.33 | 10,402.75 |
| 732 | Prior Year | 872.19 | 872.19 | 872.19 | 869.23 | 869.23 | 869.24 | 11,082.24 |
| 733 | Increase (Decrease) | (58.21) | (58.21) | (58.21) | 474.54 | (57.90) | (57.91) | (679.49) |
| 734 | **427300 Interest Expense-Long-Term Deb** | | | | | | | |
| 735 | Test Year | 2,589.13 | 2,524.46 | 2,362.34 | 2,205.16 | 2,358.35 | 2,193.52 | 30,995.59 |
| 736 | Prior Year | 3,457.49 | 3,406.74 | 3,241.15 | 3,313.34 | 3,145.67 | 3,179.03 | 40,909.38 |
| 737 | Increase (Decrease) | (868.36) | (882.28) | (878.81) | (1,108.18) | (787.32) | (985.51) | (9,913.79) |
| 738 | **427310 Interest Expense-Pushdown** | | | | | | | |
| 739 | Test Year | 46,657.18 | 46,947.59 | 46,729.41 | 46,333.79 | 51,342.72 | 51,299.20 | 571,773.03 |
| 740 | Prior Year | 41,633.15 | 45,509.37 | 45,661.20 | 46,046.16 | 46,220.33 | 46,195.06 | 515,493.27 |
| 741 | Increase (Decrease) | 5,024.03 | 1,438.22 | 1,068.21 | 287.63 | 5,122.39 | 5,104.14 | 56,279.76 |
| 742 | **427400 Interest Expense-Customer Depo** | | | | | | | |
| 743 | Test Year | 400.42 | 407.86 | 400.71 | 367.25 | 369.56 | 361.97 | 4,918.67 |
| 744 | Prior Year | 407.89 | 417.04 | 411.16 | 382.21 | 400.84 | 413.65 | 5,132.24 |
| 745 | Increase (Decrease) | (7.47) | (9.18) | (10.45) | (14.96) | (31.28) | (51.68) | (213.57) |
| 746 | **427500 Interest Expense-Other** | | | | | | | |
| 747 | Test Year | - | - | - | - | - | - | 19.85 |
| 748 | Prior Year | - | - | - | - | - | - | 4.40 |
| 749 | Increase (Decrease) | - | - | - | - | - | - | 15.45 |
| 750 | **427600 Amort-Debt Issuance Costs** | | | | | | | |
| 751 | Test Year | 2,630.89 | 2,622.95 | 2,610.76 | 2,569.84 | 2,694.39 | 2,692.10 | 31,633.25 |
| 752 | Prior Year | 2,567.16 | 2,626.76 | 2,635.53 | 2,657.75 | 2,667.81 | 2,666.35 | 30,880.77 |
| 753 | Increase (Decrease) | 63.73 | (3.81) | (24.77) | (87.91) | 26.58 | 25.75 | 752.48 |
| 754 | | | | | | | | |

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Docket No. 218, Sub 573
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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Brookwood Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 755 | | | | | | | |
| 756 | | | | | | | |
| 757 | **SUMMARY BY EXPENSE CATEGORY** | | | | | | |
| 758 | **2-O&M Expense** | | | | | | |
| 759 | Test Year | 130,339.81 | 124,790.54 | 123,745.37 | 146,805.20 | 162,753.52 | 156,999.62 |
| 760 | Prior Year | 130,543.26 | 124,282.74 | 131,108.79 | 160,683.28 | 163,037.97 | 149,391.40 |
| 761 | Increase (Decrease) | (203.45) | 507.80 | (7,363.42) | (13,878.08) | (284.45) | 7,608.22 |
| 762 | **3-General Expense** | | | | | | |
| 763 | Test Year | 115,696.12 | 114,663.13 | 132,454.09 | 136,383.88 | 111,301.20 | 132,709.91 |
| 764 | Prior Year | 115,739.39 | 110,405.00 | 137,774.12 | 123,643.60 | 101,287.35 | 122,410.51 |
| 765 | Increase (Decrease) | (43.27) | 4,258.13 | (5,320.03) | 12,740.28 | 10,013.85 | 10,299.40 |
| 766 | **4-Other Expense** | | | | | | |
| 767 | Test Year | 156,061.98 | 161,052.48 | 190,104.48 | 152,292.00 | 198,226.64 | 173,181.05 |
| 768 | Prior Year | 166,650.67 | 133,486.82 | 143,003.85 | 144,215.69 | 146,210.70 | 145,936.34 |
| 769 | Increase (Decrease) | (10,588.69) | 27,565.66 | 47,100.63 | 8,076.31 | 52,015.94 | 27,244.71 |

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By Rate Division

Brookwood Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 755 | | | | | | | | |
| 756 | | | | | | | | |
| 757 | **SUMMARY BY EXPENSE CATEGORY** | | | | | | | |
| 758 | **2-O&M Expense** | | | | | | | |
| 759 | Test Year | 152,717.39 | 165,144.71 | 156,999.85 | 169,668.72 | 145,592.44 | 152,710.99 | 1,788,268.16 |
| 760 | Prior Year | 162,743.77 | 141,966.38 | 153,970.80 | 135,400.22 | 133,368.14 | 130,528.25 | 1,717,025.00 |
| 761 | Increase (Decrease) | (10,026.38) | 23,178.33 | 3,029.05 | 34,268.50 | 12,224.30 | 22,182.74 | 71,243.16 |
| 762 | **3-General Expense** | | | | | | | |
| 763 | Test Year | 116,235.79 | 143,590.89 | 121,822.09 | 106,614.65 | 131,826.00 | 123,805.41 | 1,487,103.16 |
| 764 | Prior Year | 102,097.67 | 115,331.84 | 118,293.57 | 116,574.73 | 109,148.52 | 157,780.38 | 1,430,486.68 |
| 765 | Increase (Decrease) | 14,138.12 | 28,259.05 | 3,528.52 | (9,960.08) | 22,677.48 | (33,974.97) | 56,616.48 |
| 766 | **4-Other Expense** | | | | | | | |
| 767 | Test Year | 178,667.16 | 157,266.56 | 170,617.82 | 174,612.11 | 163,835.83 | 161,778.93 | 2,037,697.04 |
| 768 | Prior Year | 155,371.92 | 181,224.51 | 154,264.19 | 178,062.97 | 138,910.59 | 156,590.34 | 1,843,928.59 |
| 769 | Increase (Decrease) | 23,295.24 | (23,957.95) | 16,353.63 | (3,450.86) | 24,925.24 | 5,188.59 | 193,768.45 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 1 | **2-O&M Expense** | | | | | | |
| 2 | **601110 WT-Source Oper LBR-Employ-Rg** | | | | | | |
| 3 | Test Year | (341.93) | 658.17 | 776.48 | 651.59 | 979.17 | 970.71 |
| 4 | Prior Year | 803.95 | 632.96 | (206.48) | 877.35 | 771.60 | 708.81 |
| 5 | Increase (Decrease) | (1,145.88) | 25.21 | 982.96 | (225.76) | 207.57 | 261.90 |
| 6 | **601119 WT-Source Oper LBR-Employ-OT** | | | | | | |
| 7 | Test Year | - | - | - | - | - | - |
| 8 | Prior Year | 128.69 | 257.47 | 772.67 | 46.63 | 62.52 | 104.21 |
| 9 | Increase (Decrease) | (128.69) | (257.47) | (772.67) | (46.63) | (62.52) | (104.21) |
| 10 | **601210 WT-Source Maint LBR-Employ-Rg** | | | | | | |
| 11 | Test Year | - | 182.73 | - | 292.37 | 225.86 | 75.29 |
| 12 | Prior Year | - | - | - | 141.24 | - | - |
| 13 | Increase (Decrease) | - | 182.73 | - | 151.13 | 225.86 | 75.29 |
| 14 | **601219 WT-Source Maint LBR-Employ-OT** | | | | | | |
| 15 | Test Year | - | - | - | - | - | - |
| 16 | Prior Year | - | - | - | - | - | - |
| 17 | Increase (Decrease) | - | - | - | - | - | - |
| 18 | **601310 WT-WTRTRT Oper LBR-Employ-Rg** | | | | | | |
| 19 | Test Year | - | - | - | - | 265.20 | - |
| 20 | Prior Year | - | 21.57 | - | 5.39 | 43.63 | 62.26 |
| 21 | Increase (Decrease) | - | (21.57) | - | (5.39) | 221.57 | (62.26) |
| 22 | **601319 WT-WTRTRT Oper LBR-Employ-OT** | | | | | | |
| 23 | Test Year | 6.94 | 9.58 | - | - | - | - |
| 24 | Prior Year | - | - | - | - | 124.52 | 248.94 |
| 25 | Increase (Decrease) | 6.94 | 9.58 | - | - | (124.52) | (248.94) |
| 26 | **601410 WT-WTRTRT Maint LBR-Employ-Rg** | | | | | | |
| 27 | Test Year | - | - | - | - | - | - |
| 28 | Prior Year | - | - | - | - | - | - |
| 29 | Increase (Decrease) | - | - | - | - | - | - |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 1 | **2-O&M Expense** | | | | | | | |
| 2 | **601110 WT-Source Oper LBR-Employ-Rg** | | | | | | | |
| 3 | Test Year | 1,105.26 | 36.84 | 587.05 | 790.95 | 693.72 | (309.97) | 6,598.04 |
| 4 | Prior Year | 722.82 | (460.54) | 677.21 | 789.41 | 677.98 | 664.50 | 6,659.57 |
| 5 | Increase (Decrease) | 382.44 | 497.38 | (90.16) | 1.54 | 15.74 | (974.47) | (61.53) |
| 6 | **601119 WT-Source Oper LBR-Employ-OT** | | | | | | | |
| 7 | Test Year | - | 213.63 | 128.17 | 384.53 | - | - | 726.33 |
| 8 | Prior Year | 229.26 | 145.89 | - | 62.52 | 178.15 | - | 1,988.01 |
| 9 | Increase (Decrease) | (229.26) | 67.74 | 128.17 | 322.01 | (178.15) | - | (1,261.68) |
| 10 | **601210 WT-Source Maint LBR-Employ-Rg** | | | | | | | |
| 11 | Test Year | 112.93 | - | 564.64 | 75.29 | - | - | 1,529.11 |
| 12 | Prior Year | - | - | 219.28 | - | - | - | 360.52 |
| 13 | Increase (Decrease) | 112.93 | - | 345.36 | 75.29 | - | - | 1,168.59 |
| 14 | **601219 WT-Source Maint LBR-Employ-OT** | | | | | | | |
| 15 | Test Year | - | - | - | 56.46 | - | - | 56.46 |
| 16 | Prior Year | - | - | - | - | - | - | - |
| 17 | Increase (Decrease) | - | - | - | 56.46 | - | - | 56.46 |
| 18 | **601310 WT-WTRTRT Oper LBR-Employ-Rg** | | | | | | | |
| 19 | Test Year | - | - | - | - | - | 143.52 | 408.72 |
| 20 | Prior Year | 518.82 | - | 615.80 | - | - | - | 1,267.47 |
| 21 | Increase (Decrease) | (518.82) | - | (615.80) | - | - | 143.52 | (858.75) |
| 22 | **601319 WT-WTRTRT Oper LBR-Employ-OT** | | | | | | | |
| 23 | Test Year | - | - | 9.39 | - | 1.50 | - | 27.41 |
| 24 | Prior Year | - | 65.48 | 140.89 | - | - | - | 579.83 |
| 25 | Increase (Decrease) | - | (65.48) | (131.50) | - | 1.50 | - | (552.42) |
| 26 | **601410 WT-WTRTRT Maint LBR-Employ-Rg** | | | | | | | |
| 27 | Test Year | - | - | - | 112.93 | - | - | 112.93 |
| 28 | Prior Year | - | - | - | - | - | - | - |
| 29 | Increase (Decrease) | - | - | - | 112.93 | - | - | 112.93 |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 30 | **601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg** | | | | | | |
| 31 | Test Year | 2,207.71 | 2,947.67 | 2,753.13 | 4,143.07 | 3,677.21 | 2,639.69 |
| 32 | Prior Year | 2,322.29 | 3,431.12 | 2,087.33 | 367.02 | 425.43 | 556.49 |
| 33 | Increase (Decrease) | (114.58) | (483.45) | 665.80 | 3,776.05 | 3,251.78 | 2,083.20 |
| 34 | **601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT** | | | | | | |
| 35 | Test Year | 295.72 | 264.60 | 202.34 | 219.35 | 163.43 | 1,131.83 |
| 36 | Prior Year | 413.47 | 120.60 | 286.42 | 487.30 | 389.11 | 280.17 |
| 37 | Increase (Decrease) | (117.75) | 144.00 | (84.08) | (267.95) | (225.68) | 851.66 |
| 38 | **601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg** | | | | | | |
| 39 | Test Year | 41.68 | 250.11 | 486.32 | 381.75 | - | 113.94 |
| 40 | Prior Year | 244.00 | 122.00 | 487.99 | 315.85 | 83.37 | 152.83 |
| 41 | Increase (Decrease) | (202.32) | 128.11 | (1.67) | 65.90 | (83.37) | (38.89) |
| 42 | **601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT** | | | | | | |
| 43 | Test Year | - | 291.79 | - | 42.72 | - | 42.72 |
| 44 | Prior Year | - | - | 142.33 | - | - | - |
| 45 | Increase (Decrease) | - | 291.79 | (142.33) | 42.72 | - | 42.72 |
| 46 | **601670 WT-T&D Maint LBR-Emp-OthWrk-Rg** | | | | | | |
| 47 | Test Year | 2,569.31 | 1,592.28 | 1,397.96 | 2,141.92 | 3,130.34 | 3,828.72 |
| 48 | Prior Year | 1,738.48 | 1,198.87 | 1,081.59 | 586.45 | 1,717.53 | 906.09 |
| 49 | Increase (Decrease) | 830.83 | 393.41 | 316.37 | 1,555.47 | 1,412.81 | 2,922.63 |
| 50 | **601679 WT-T&D Maint LBR-Emp-OthWrk-OT** | | | | | | |
| 51 | Test Year | - | - | - | - | - | - |
| 52 | Prior Year | - | - | - | - | - | - |
| 53 | Increase (Decrease) | - | - | - | - | - | - |
| 54 | **610100 WT-Purchased Water** | | | | | | |
| 55 | Test Year | - | - | - | - | - | - |
| 56 | Prior Year | (610.24) | 332.60 | - | - | - | - |
| 57 | Increase (Decrease) | 610.24 | (332.60) | - | - | - | - |
| 58 | **615100 WT-Purchased Power-SOURCE OPER** | | | | | | |

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NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 30 | **601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg** | | | | | | | |
| 31 | Test Year | 3,106.76 | 773.57 | 2,403.80 | 2,980.61 | 610.75 | 1,235.04 | 29,479.01 |
| 32 | Prior Year | 1,819.12 | 3,018.89 | 1,995.43 | 1,489.20 | 1,826.26 | 1,992.65 | 21,331.23 |
| 33 | Increase (Decrease) | 1,287.64 | (2,245.32) | 408.37 | 1,491.41 | (1,215.51) | (757.61) | 8,147.78 |
| 34 | **601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT** | | | | | | | |
| 35 | Test Year | 1,341.28 | 506.63 | 392.23 | 409.06 | 196.11 | 525.77 | 5,648.35 |
| 36 | Prior Year | 483.31 | 902.74 | 373.56 | 77.82 | 1,033.60 | 233.46 | 5,081.56 |
| 37 | Increase (Decrease) | 857.97 | (396.11) | 18.67 | 331.24 | (837.49) | 292.31 | 566.79 |
| 38 | **601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg** | | | | | | | |
| 39 | Test Year | 284.84 | 142.42 | 683.61 | 28.48 | - | - | 2,413.15 |
| 40 | Prior Year | 41.68 | 194.52 | 41.68 | - | 1,005.13 | 83.37 | 2,772.42 |
| 41 | Increase (Decrease) | 243.16 | (52.10) | 641.93 | 28.48 | (1,005.13) | (83.37) | (359.27) |
| 42 | **601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT** | | | | | | | |
| 43 | Test Year | 85.45 | 299.08 | 42.72 | 170.91 | - | - | 975.39 |
| 44 | Prior Year | 41.68 | - | - | - | - | - | 184.01 |
| 45 | Increase (Decrease) | 43.77 | 299.08 | 42.72 | 170.91 | - | - | 791.38 |
| 46 | **601670 WT-T&D Maint LBR-Emp-OthWrk-Rg** | | | | | | | |
| 47 | Test Year | 3,392.06 | 2,086.30 | 3,165.50 | 3,715.03 | 4,418.54 | 8,129.30 | 39,567.26 |
| 48 | Prior Year | 2,394.28 | 1,687.93 | 2,246.65 | 1,787.25 | 4,960.45 | 2,723.75 | 23,029.32 |
| 49 | Increase (Decrease) | 997.78 | 398.37 | 918.85 | 1,927.78 | (541.91) | 5,405.55 | 16,537.94 |
| 50 | **601679 WT-T&D Maint LBR-Emp-OthWrk-OT** | | | | | | | |
| 51 | Test Year | - | - | - | - | - | 114.40 | 114.40 |
| 52 | Prior Year | - | - | - | - | - | - | - |
| 53 | Increase (Decrease) | - | - | - | - | - | 114.40 | 114.40 |
| 54 | **610100 WT-Purchased Water** | | | | | | | |
| 55 | Test Year | - | - | - | - | - | 319.40 | 319.40 |
| 56 | Prior Year | - | - | - | - | - | 666.20 | 388.56 |
| 57 | Increase (Decrease) | - | - | - | - | - | (346.80) | (69.16) |
| 58 | **615100 WT-Purchased Power-SOURCE OPER** | | | | | | | |

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Fairways Water

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|---|---|---|---|---|---|---|---|
| 59 | Test Year | 3,942.42 | 7,022.57 | 4,703.36 | 6,214.67 | 8,487.66 | 9,724.75 |
| 60 | Prior Year | 4,816.43 | 4,921.40 | 4,700.89 | 5,776.55 | 7,335.27 | 2,234.79 |
| 61 | Increase (Decrease) | (874.01) | 2,101.17 | 2.47 | 438.12 | 1,152.39 | 7,489.96 |
| 62 | **616100 WT-Fuel PWR Prod-SOURCE OPER** | | | | | | |
| 63 | Test Year | - | - | - | - | - | - |
| 64 | Prior Year | - | (169.99) | - | - | - | - |
| 65 | Increase (Decrease) | - | 169.99 | - | - | - | - |
| 66 | **618325 WT-Chem-WTRTRT-OPER-CHLORINE** | | | | | | |
| 67 | Test Year | 266.40 | 1,144.80 | 1,548.00 | 2,433.60 | 3,110.40 | 3,866.40 |
| 68 | Prior Year | 942.90 | 1,296.00 | 2,204.60 | 2,728.86 | 2,887.14 | 3,348.00 |
| 69 | Increase (Decrease) | (676.50) | (151.20) | (656.60) | (295.26) | 223.26 | 518.40 |
| 70 | **620300 WT-Mat&Sup-WTRTRT OPER** | | | | | | |
| 71 | Test Year | - | - | - | - | - | - |
| 72 | Prior Year | - | 30.06 | - | - | - | - |
| 73 | Increase (Decrease) | - | (30.06) | - | - | - | - |
| 74 | **620500 WT-Mat&Sup-T&D OPER-Gen** | | | | | | |
| 75 | Test Year | 554.04 | 3.02 | 29.15 | 3.63 | - | (13.14) |
| 76 | Prior Year | 41.72 | 0.37 | 4.54 | 3.34 | (9.16) | 374.24 |
| 77 | Increase (Decrease) | 512.32 | 2.65 | 24.61 | 0.29 | 9.16 | (387.38) |
| 78 | **620506 WT-Mat&Sup-T&D OP-FRIEGHT** | | | | | | |
| 79 | Test Year | - | - | - | - | - | - |
| 80 | Prior Year | - | - | - | - | - | - |
| 81 | Increase (Decrease) | - | - | - | - | - | - |
| 82 | **620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY** | | | | | | |
| 83 | Test Year | - | - | - | - | - | - |
| 84 | Prior Year | - | - | - | 2.36 | - | - |
| 85 | Increase (Decrease) | - | - | - | (2.36) | - | - |
| 86 | **620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL** | | | | | | |
| 87 | Test Year | - | 1,237.77 | 64.00 | 659.84 | 230.45 | 175.92 |

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Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 59 | Test Year | 9,105.98 | 8,810.35 | 8,688.22 | 7,635.25 | 7,623.63 | 6,891.08 | 88,849.94 |
| 60 | Prior Year | 6,736.03 | 10,831.60 | 6,347.42 | 3,164.83 | 6,316.73 | 4,806.67 | 67,988.61 |
| 61 | Increase (Decrease) | 2,369.95 | (2,021.25) | 2,340.80 | 4,470.42 | 1,306.90 | 2,084.41 | 20,861.33 |
| 62 | **616100 WT-Fuel PWR Prod-SOURCE OPER** | | | | | | | |
| 63 | Test Year | - | - | - | - | - | - | - |
| 64 | Prior Year | 3.02 | (3.02) | 983.01 | - | - | 245.13 | 1,058.15 |
| 65 | Increase (Decrease) | (3.02) | 3.02 | (983.01) | - | - | (245.13) | (1,058.15) |
| 66 | **618325 WT-Chem-WTRTRT-OPER-CHLORINE** | | | | | | | |
| 67 | Test Year | 3,329.55 | 3,027.55 | 4,420.45 | 2,823.70 | 1,661.00 | 1,381.65 | 29,013.50 |
| 68 | Prior Year | 1,893.60 | 4,731.69 | 3,967.20 | 2,210.40 | 2,520.00 | 1,634.40 | 30,364.79 |
| 69 | Increase (Decrease) | 1,435.95 | (1,704.14) | 453.25 | 613.30 | (859.00) | (252.75) | (1,351.29) |
| 70 | **620300 WT-Mat&Sup-WTRTRT OPER** | | | | | | | |
| 71 | Test Year | - | - | - | - | - | - | - |
| 72 | Prior Year | - | - | - | - | - | - | 30.06 |
| 73 | Increase (Decrease) | - | - | - | - | - | - | (30.06) |
| 74 | **620500 WT-Mat&Sup-T&D OPER-Gen** | | | | | | | |
| 75 | Test Year | 0.44 | 978.24 | - | (27.75) | 7.68 | 0.96 | 1,536.27 |
| 76 | Prior Year | 24.82 | - | 38.06 | 12.40 | (9.56) | - | 480.77 |
| 77 | Increase (Decrease) | (24.38) | 978.24 | (38.06) | (40.15) | 17.24 | 0.96 | 1,055.50 |
| 78 | **620506 WT-Mat&Sup-T&D OP-FRIEGHT** | | | | | | | |
| 79 | Test Year | 237.38 | - | (237.38) | 221.10 | - | - | 221.10 |
| 80 | Prior Year | - | - | - | - | - | - | - |
| 81 | Increase (Decrease) | 237.38 | - | (237.38) | 221.10 | - | - | 221.10 |
| 82 | **620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY** | | | | | | | |
| 83 | Test Year | - | - | 1.03 | - | - | - | 1.03 |
| 84 | Prior Year | - | - | - | 3.29 | - | - | 5.65 |
| 85 | Increase (Decrease) | - | - | 1.03 | (3.29) | - | - | (4.62) |
| 86 | **620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL** | | | | | | | |
| 87 | Test Year | 22.75 | 50.77 | 55.05 | 1,091.68 | 91.87 | 876.59 | 4,556.69 |

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|---|---|---|---|---|---|---|---|
| 88 | Prior Year | 11.33 | 146.46 | 231.48 | 52.92 | 3.80 | 20.19 |
| 89 | Increase (Decrease) | (11.33) | 1,091.31 | (167.48) | 606.92 | 226.65 | 155.73 |
| 90 | **620514 WT-Mat&Sup-T&D OP-TOOL PURCH** | | | | | | |
| 91 | Test Year | - | - | - | - | - | 1.51 |
| 92 | Prior Year | - | (17.20) | - | - | - | 8.01 |
| 93 | Increase (Decrease) | - | 17.20 | - | - | - | (6.50) |
| 94 | **635300 WT-Cont Serv-Testg-WTTRT OPER** | | | | | | |
| 95 | Test Year | 254.75 | 557.63 | 2,717.00 | 3,896.26 | 1,074.42 | 1,618.18 |
| 96 | Prior Year | 799.42 | 1,127.88 | 3,128.35 | 228.23 | 799.57 | 12,742.21 |
| 97 | Increase (Decrease) | (544.67) | (570.25) | (411.35) | 3,668.03 | 274.85 | (11,124.03) |
| 98 | **635400 WT-Cont Serv-Testg-WTTRT MAINT** | | | | | | |
| 99 | Test Year | 1,034.00 | 168.00 | 112.00 | - | 784.00 | 616.00 |
| 100 | Prior Year | - | 2,717.00 | 504.00 | - | 684.00 | 1,064.00 |
| 101 | Increase (Decrease) | 1,034.00 | (2,549.00) | (392.00) | - | 100.00 | (448.00) |
| 102 | **636200 WT-Cont Serv-Oth-Source MAINT** | | | | | | |
| 103 | Test Year | 432.67 | 432.67 | 4,132.67 | 432.67 | 432.67 | 10,382.67 |
| 104 | Prior Year | 1,252.99 | 669.84 | 669.84 | 3,418.32 | 669.84 | 669.84 |
| 105 | Increase (Decrease) | (820.32) | (237.17) | 3,462.83 | (2,985.65) | (237.17) | 9,712.83 |
| 106 | **636501 WT-Cont Serv-Oth-T&D OPER-Main** | | | | | | |
| 107 | Test Year | 720.04 | 127.44 | 101.93 | 128.37 | (128.37) | - |
| 108 | Prior Year | 125.99 | 184.21 | 125.99 | 126.08 | 126.08 | 126.08 |
| 109 | Increase (Decrease) | 594.05 | (56.77) | (24.06) | 2.29 | (254.45) | (126.08) |
| 110 | **636503 WT-Cont Serv-Oth-T&D OPER-Metr** | | | | | | |
| 111 | Test Year | 5,001.83 | 3,942.89 | 3,950.79 | 3,966.59 | 3,987.92 | 4,000.56 |
| 112 | Prior Year | 3,503.52 | 3,844.14 | 3,856.78 | 3,861.52 | 1,517.59 | 3,871.79 |
| 113 | Increase (Decrease) | 1,498.31 | 98.75 | 94.01 | 105.07 | 2,470.33 | 128.77 |
| 114 | **636610 WT-Cont Serv-Oth-Build&Grounds** | | | | | | |
| 115 | Test Year | 515.50 | 277.79 | 146.10 | 1,025.39 | 1,307.59 | 4,803.68 |
| 116 | Prior Year | 114.49 | 143.31 | 525.98 | 1,186.56 | 5,353.78 | 494.41 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 88 | Prior Year | - | 598.01 | - | - | - | 217.87 | 1,282.06 |
| 89 | Increase (Decrease) | 22.75 | (547.24) | 55.05 | 1,091.68 | 91.87 | 658.72 | 3,274.63 |
| 90 | **620514 WT-Mat&Sup-T&D OP-TOOL PURCH** | | | | | | | |
| 91 | Test Year | - | - | - | - | 4.16 | 15.74 | 21.41 |
| 92 | Prior Year | - | 56.70 | - | - | 2.88 | - | 50.39 |
| 93 | Increase (Decrease) | - | (56.70) | - | - | 1.28 | 15.74 | (28.98) |
| 94 | **635300 WT-Cont Serv-Testg-WTTRT OPER** | | | | | | | |
| 95 | Test Year | 941.97 | 1,332.32 | 1,399.64 | 1,076.91 | 1,222.98 | 1,376.03 | 17,468.09 |
| 96 | Prior Year | (10,440.01) | 1,096.09 | 1,621.16 | 495.04 | 1,067.28 | 911.68 | 13,576.90 |
| 97 | Increase (Decrease) | 11,381.98 | 236.23 | (221.52) | 581.87 | 155.70 | 464.35 | 3,891.19 |
| 98 | **635400 WT-Cont Serv-Testg-WTTRT MAINT** | | | | | | | |
| 99 | Test Year | - | 112.00 | 14.00 | 602.00 | - | 426.00 | 3,868.00 |
| 100 | Prior Year | - | - | - | 560.00 | 616.00 | 168.00 | 6,313.00 |
| 101 | Increase (Decrease) | - | 112.00 | 14.00 | 42.00 | (616.00) | 258.00 | (2,445.00) |
| 102 | **636200 WT-Cont Serv-Oth-Source MAINT** | | | | | | | |
| 103 | Test Year | 507.67 | 432.67 | 432.59 | 53.50 | 461.83 | 870.16 | 19,004.44 |
| 104 | Prior Year | 723.34 | 1,601.97 | 723.34 | 723.22 | 432.67 | 432.67 | 11,987.88 |
| 105 | Increase (Decrease) | (215.67) | (1,169.30) | (290.75) | (669.72) | 29.16 | 437.49 | 7,016.56 |
| 106 | **636501 WT-Cont Serv-Oth-T&D OPER-Main** | | | | | | | |
| 107 | Test Year | 784.14 | - | 242.09 | 263.32 | (242.50) | - | 1,996.46 |
| 108 | Prior Year | 125.94 | 125.94 | 125.94 | 126.26 | 127.21 | 422.97 | 1,868.69 |
| 109 | Increase (Decrease) | 658.20 | (125.94) | 116.15 | 137.06 | (369.71) | (422.97) | 127.77 |
| 110 | **636503 WT-Cont Serv-Oth-T&D OPER-Metr** | | | | | | | |
| 111 | Test Year | 4,012.41 | 4,012.41 | 4,030.58 | 4,038.48 | 4,040.85 | 4,045.59 | 49,030.90 |
| 112 | Prior Year | 3,903.64 | 3,890.75 | 3,902.60 | 3,908.92 | 3,916.03 | 2,849.19 | 42,826.47 |
| 113 | Increase (Decrease) | 108.77 | 121.66 | 127.98 | 129.56 | 124.82 | 1,196.40 | 6,204.43 |
| 114 | **636610 WT-Cont Serv-Oth-Build&Grounds** | | | | | | | |
| 115 | Test Year | 1,380.43 | 160.51 | 139.76 | 107.79 | 6,468.75 | 493.43 | 16,826.72 |
| 116 | Prior Year | 2,359.42 | 6,255.19 | 1,203.17 | 1,084.92 | 284.82 | 373.75 | 19,379.80 |

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Docket No. 218, Sub 573
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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 117 | Increase (Decrease) | 401.01 | 134.48 | (379.88) | (161.17) | (4,046.19) | 4,309.27 |
| 118 | **636630 WT-Cont Serv-Oth-Security** | | | | | | |
| 119 | Test Year | 0.76 | - | 0.08 | 0.76 | - | - |
| 120 | Prior Year | - | 0.83 | - | 0.76 | - | - |
| 121 | Increase (Decrease) | 0.76 | (0.83) | 0.08 | - | - | - |
| 122 | **636640 WT-Cont Serv-Oth-Temp Help** | | | | | | |
| 123 | Test Year | 212.46 | 280.20 | 460.85 | 379.53 | 449.55 | 441.59 |
| 124 | Prior Year | 388.03 | 516.94 | 397.32 | 216.15 | 122.16 | 210.86 |
| 125 | Increase (Decrease) | (175.57) | (236.74) | 63.53 | 163.38 | 327.39 | 230.73 |
| 126 | **641100 WT-Rent Bldg/RP-Source OPER** | | | | | | |
| 127 | Test Year | 387.98 | 295.35 | 284.60 | 285.33 | 271.45 | 246.99 |
| 128 | Prior Year | 105.80 | 134.59 | 192.38 | 112.69 | 112.59 | 103.36 |
| 129 | Increase (Decrease) | 282.18 | 160.76 | 92.22 | 172.64 | 158.86 | 143.63 |
| 130 | **641700 WT-Rent Bldg/RP-Cust Accts** | | | | | | |
| 131 | Test Year | 275.65 | 257.41 | 255.93 | 257.51 | 309.61 | 267.74 |
| 132 | Prior Year | 249.35 | 251.41 | 253.79 | 253.73 | 253.47 | 253.39 |
| 133 | Increase (Decrease) | 26.30 | 6.00 | 2.14 | 3.78 | 56.14 | 14.35 |
| 134 | **642700 WT-Rent Equip-Cust Accts** | | | | | | |
| 135 | Test Year | 2.05 | 2.59 | 3.46 | 0.27 | - | 1.39 |
| 136 | Prior Year | 2.00 | 1.88 | 1.41 | 2.61 | 1.63 | 1.32 |
| 137 | Increase (Decrease) | 0.05 | 0.71 | 2.05 | (2.34) | (1.63) | 0.07 |
| 138 | **650500 WT-Trans-T&D OP-GENERAL** | | | | | | |
| 139 | Test Year | 191.24 | 185.53 | 102.26 | 97.02 | 118.88 | 131.41 |
| 140 | Prior Year | 87.86 | 94.84 | 88.83 | 85.72 | 90.07 | 82.85 |
| 141 | Increase (Decrease) | 103.38 | 90.69 | 13.43 | 11.30 | 28.81 | 48.56 |
| 142 | **650511 WT-Trans-T&D OP-OUTSIDE SVC** | | | | | | |
| 143 | Test Year | 665.93 | 842.11 | 374.61 | 489.92 | 727.14 | 706.81 |
| 144 | Prior Year | 305.19 | 885.81 | 497.26 | 248.27 | 486.68 | 497.13 |
| 145 | Increase (Decrease) | 360.74 | (43.70) | (122.65) | 241.65 | 240.46 | 209.68 |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 117 | Increase (Decrease) | (978.99) | (6,094.68) | (1,063.41) | (977.13) | 6,183.93 | 119.68 | (2,553.08) |
| 118 | **636630 WT-Cont Serv-Oth-Security** | | | | | | | |
| 119 | Test Year | 1.15 | - | - | 0.96 | 0.13 | 0.26 | 4.10 |
| 120 | Prior Year | - | - | - | 0.93 | - | 0.08 | 2.60 |
| 121 | Increase (Decrease) | 1.15 | - | - | 0.03 | 0.13 | 0.18 | 1.50 |
| 122 | **636640 WT-Cont Serv-Oth-Temp Help** | | | | | | | |
| 123 | Test Year | 722.92 | 505.25 | 500.79 | 404.01 | 395.39 | 260.11 | 5,012.65 |
| 124 | Prior Year | 211.98 | 152.33 | 370.07 | 328.79 | 234.71 | 430.69 | 3,580.03 |
| 125 | Increase (Decrease) | 510.94 | 352.92 | 130.72 | 75.22 | 160.68 | (170.58) | 1,432.62 |
| 126 | **641100 WT-Rent Bldg/RP-Source OPER** | | | | | | | |
| 127 | Test Year | 241.20 | 377.13 | 254.70 | 261.88 | 260.84 | 385.73 | 3,553.18 |
| 128 | Prior Year | 101.20 | 177.86 | 127.69 | 137.09 | 149.66 | 100.90 | 1,555.81 |
| 129 | Increase (Decrease) | 140.00 | 199.27 | 127.01 | 124.79 | 111.18 | 284.83 | 1,997.37 |
| 130 | **641700 WT-Rent Bldg/RP-Cust Accts** | | | | | | | |
| 131 | Test Year | 270.51 | 271.85 | 274.86 | 271.61 | 275.19 | 271.39 | 3,259.26 |
| 132 | Prior Year | 253.27 | 254.72 | 253.27 | 253.98 | 226.20 | 254.53 | 3,011.11 |
| 133 | Increase (Decrease) | 17.24 | 17.13 | 21.59 | 17.63 | 48.99 | 16.86 | 248.15 |
| 134 | **642700 WT-Rent Equip-Cust Accts** | | | | | | | |
| 135 | Test Year | 2.75 | 1.23 | 2.53 | 2.06 | 1.90 | 1.88 | 22.11 |
| 136 | Prior Year | 1.03 | 2.99 | 1.13 | 0.40 | 1.25 | 5.55 | 23.20 |
| 137 | Increase (Decrease) | 1.72 | (1.76) | 1.40 | 1.66 | 0.65 | (3.67) | (1.09) |
| 138 | **650500 WT-Trans-T&D OP-GENERAL** | | | | | | | |
| 139 | Test Year | 111.79 | 98.83 | 135.23 | 114.38 | 98.83 | 94.60 | 1,480.00 |
| 140 | Prior Year | 128.21 | 110.99 | 93.34 | 93.25 | 91.31 | 93.40 | 1,140.67 |
| 141 | Increase (Decrease) | (16.42) | (12.16) | 41.89 | 21.13 | 7.52 | 1.20 | 339.33 |
| 142 | **650511 WT-Trans-T&D OP-OUTSIDE SVC** | | | | | | | |
| 143 | Test Year | 729.14 | 472.52 | 346.73 | 1,037.29 | 736.40 | 372.33 | 7,500.93 |
| 144 | Prior Year | 738.10 | 1,305.45 | 855.16 | 474.75 | 960.16 | 469.02 | 7,722.98 |
| 145 | Increase (Decrease) | (8.96) | (832.93) | (508.43) | 562.54 | (223.76) | (96.69) | (222.05) |

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Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 146 | **650513 WT-Trans-T&D OP-CAR WASH TCK** | | | | | | |
| 147 | Test Year | 1.90 | - | 3.41 | 2.38 | 6.61 | 3.33 |
| 148 | Prior Year | 3.31 | 4.25 | 13.78 | 0.47 | 2.84 | 1.89 |
| 149 | Increase (Decrease) | (1.41) | (4.25) | (10.37) | 1.91 | 3.77 | 1.44 |
| 150 | **650514 WT-Trans-T&D OP-LICENSES** | | | | | | |
| 151 | Test Year | - | 521.76 | 30.47 | 189.40 | 222.76 | 354.65 |
| 152 | Prior Year | 110.31 | 93.13 | 27.49 | 206.82 | 275.20 | 18.01 |
| 153 | Increase (Decrease) | (110.31) | 428.63 | 2.98 | (17.42) | (52.44) | 336.64 |
| 154 | **650515 WT-Trans-T&D OP-LEASE** | | | | | | |
| 155 | Test Year | 50.55 | 57.10 | 43.89 | 49.14 | 60.25 | 67.64 |
| 156 | Prior Year | 49.20 | 66.91 | 43.79 | (185.64) | 33.78 | 30.15 |
| 157 | Increase (Decrease) | 1.35 | (9.81) | 0.10 | 234.78 | 26.47 | 37.49 |
| 158 | **650520 WT-Trans-T&D OP-Payrol-RG** | | | | | | |
| 159 | Test Year | - | - | - | - | 5.20 | - |
| 160 | Prior Year | - | - | 10.77 | - | - | - |
| 161 | Increase (Decrease) | - | - | (10.77) | - | 5.20 | - |
| 162 | **650531 WT-Trans-T&D OP-DIESEL** | | | | | | |
| 163 | Test Year | 35.48 | 25.67 | 30.27 | 45.37 | 33.07 | 35.96 |
| 164 | Prior Year | 33.05 | 38.73 | 42.56 | 25.76 | 33.36 | 11.97 |
| 165 | Increase (Decrease) | 2.43 | (13.06) | (12.29) | 19.61 | (0.29) | 23.99 |
| 166 | **650532 WT-Trans-T&D OP-GASOLINE** | | | | | | |
| 167 | Test Year | 1,012.05 | 1,394.42 | 1,184.26 | 1,452.34 | 1,726.37 | 1,978.97 |
| 168 | Prior Year | 959.98 | 1,398.49 | 1,157.40 | 809.39 | 864.24 | 699.09 |
| 169 | Increase (Decrease) | 52.07 | (4.07) | 26.86 | 642.95 | 862.13 | 1,279.88 |
| 170 | **650540 WT-Trans-T&D OP-PARTS AUTO&MCH** | | | | | | |
| 171 | Test Year | - | - | 6.46 | 41.55 | 1.04 | - |
| 172 | Prior Year | - | 2.21 | 200.87 | - | - | 53.58 |
| 173 | Increase (Decrease) | - | (2.21) | (194.41) | 41.55 | 1.04 | (53.58) |
| 174 | **650541 WT-Trans-T&D OP-BATTERIES** | | | | | | |

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Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 146 | **650513 WT-Trans-T&D OP-CAR WASH TCK** | | | | | | | |
| 147 | Test Year | 4.32 | 1.92 | 5.38 | - | 0.48 | 18.03 | 47.76 |
| 148 | Prior Year | 5.19 | 1.89 | 2.36 | 2.84 | 3.79 | 7.05 | 49.66 |
| 149 | Increase (Decrease) | (0.87) | 0.03 | 3.02 | (2.84) | (3.31) | 10.98 | (1.90) |
| 150 | **650514 WT-Trans-T&D OP-LICENSES** | | | | | | | |
| 151 | Test Year | 38.40 | 581.54 | 256.06 | (81.56) | 121.37 | 258.16 | 2,493.01 |
| 152 | Prior Year | 458.25 | 367.44 | - | 198.27 | 104.57 | 294.44 | 2,153.93 |
| 153 | Increase (Decrease) | (419.85) | 214.10 | 256.06 | (279.83) | 16.80 | (36.28) | 339.08 |
| 154 | **650515 WT-Trans-T&D OP-LEASE** | | | | | | | |
| 155 | Test Year | 48.92 | 54.70 | 63.58 | 39.84 | 27.37 | (10.71) | 552.27 |
| 156 | Prior Year | 48.74 | 47.41 | 49.35 | 41.86 | 59.34 | 117.35 | 402.24 |
| 157 | Increase (Decrease) | 0.18 | 7.29 | 14.23 | (2.02) | (31.97) | (128.06) | 150.03 |
| 158 | **650520 WT-Trans-T&D OP-Payrol-RG** | | | | | | | |
| 159 | Test Year | 5.29 | - | - | 6.40 | - | - | 16.89 |
| 160 | Prior Year | 1.45 | - | 5.18 | - | - | 1.71 | 19.11 |
| 161 | Increase (Decrease) | 3.84 | - | (5.18) | 6.40 | - | (1.71) | (2.22) |
| 162 | **650531 WT-Trans-T&D OP-DIESEL** | | | | | | | |
| 163 | Test Year | 20.86 | 35.24 | 13.37 | 25.41 | 19.74 | 10.80 | 331.24 |
| 164 | Prior Year | 28.80 | 42.29 | 49.87 | 36.66 | 94.19 | 3.97 | 441.21 |
| 165 | Increase (Decrease) | (7.94) | (7.05) | (36.50) | (11.25) | (74.45) | 6.83 | (109.97) |
| 166 | **650532 WT-Trans-T&D OP-GASOLINE** | | | | | | | |
| 167 | Test Year | 1,786.87 | 1,707.66 | 2,193.09 | 1,639.74 | 1,589.05 | 1,740.08 | 19,404.90 |
| 168 | Prior Year | 1,079.35 | 1,686.25 | 1,245.16 | 1,253.86 | 1,537.04 | 1,067.88 | 13,758.13 |
| 169 | Increase (Decrease) | 707.52 | 21.41 | 947.93 | 385.88 | 52.01 | 672.20 | 5,646.77 |
| 170 | **650540 WT-Trans-T&D OP-PARTS AUTO&MCH** | | | | | | | |
| 171 | Test Year | 81.25 | 8.75 | - | 28.40 | - | - | 167.45 |
| 172 | Prior Year | 28.60 | 0.09 | 38.54 | - | 260.71 | 59.48 | 644.08 |
| 173 | Increase (Decrease) | 52.65 | 8.66 | (38.54) | 28.40 | (260.71) | (59.48) | (476.63) |
| 174 | **650541 WT-Trans-T&D OP-BATTERIES** | | | | | | | |

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|---|---|---|---|---|---|---|---|
| 175 | Test Year | - | - | - | - | - | - |
| 176 | Prior Year | - | - | - | - | - | - |
| 177 | Increase (Decrease) | - | - | - | - | - | - |
| 178 | **650544 WT-Trans-T&D OP-TIRES** | | | | | | |
| 179 | Test Year | - | - | - | - | - | - |
| 180 | Prior Year | - | - | - | - | - | - |
| 181 | Increase (Decrease) | - | - | - | - | - | - |
| 182 | **650545 WT-Trans-T&D OP-TOOL PURCHASES** | | | | | | |
| 183 | Test Year | - | - | - | - | - | - |
| 184 | Prior Year | - | - | - | - | - | 1.52 |
| 185 | Increase (Decrease) | - | - | - | - | - | (1.52) |
| 186 | **650553 WT-Trans-T&D OP-GAIN LEASED EQ** | | | | | | |
| 187 | Test Year | (90.90) | (90.90) | (90.90) | (91.16) | (91.16) | (91.16) |
| 188 | Prior Year | (199.87) | (199.87) | (199.87) | (200.02) | (200.02) | (199.98) |
| 189 | Increase (Decrease) | 108.97 | 108.97 | 108.97 | 108.86 | 108.86 | 108.82 |
| 190 | **650555 WT-Trans-T&D OP-CRASH** | | | | | | |
| 191 | Test Year | - | - | - | 319.54 | - | - |
| 192 | Prior Year | 55.90 | - | - | - | - | - |
| 193 | Increase (Decrease) | (55.90) | - | - | 319.54 | - | - |
| 194 | **650600 WT-Trans-T&D MAINT** | | | | | | |
| 195 | Test Year | - | - | - | - | - | - |
| 196 | Prior Year | - | - | - | - | - | - |
| 197 | Increase (Decrease) | - | - | - | - | - | - |
| 198 | **675600 WT-Misc-T&D MAINT** | | | | | | |
| 199 | Test Year | - | - | 273.10 | - | - | - |
| 200 | Prior Year | - | - | - | - | - | - |
| 201 | Increase (Decrease) | - | - | 273.10 | - | - | - |
| 202 | | | | | | | |
| 203 | **3-General Expense** | | | | | | |

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|---|---|---|---|---|---|---|---|---|
| 175 | Test Year | - | - | - | - | - | - | - |
| 176 | Prior Year | - | - | - | - | 233.80 | - | 233.80 |
| 177 | Increase (Decrease) | - | - | - | - | (233.80) | - | (233.80) |
| 178 | **650544 WT-Trans-T&D OP-TIRES** | | | | | | | |
| 179 | Test Year | - | - | - | - | 2.07 | - | 2.07 |
| 180 | Prior Year | - | - | - | - | - | - | - |
| 181 | Increase (Decrease) | - | - | - | - | 2.07 | - | 2.07 |
| 182 | **650545 WT-Trans-T&D OP-TOOL PURCHASES** | | | | | | | |
| 183 | Test Year | - | - | - | - | - | - | - |
| 184 | Prior Year | - | - | - | - | 451.60 | - | 453.12 |
| 185 | Increase (Decrease) | - | - | - | - | (451.60) | - | (453.12) |
| 186 | **650553 WT-Trans-T&D OP-GAIN LEASED EQ** | | | | | | | |
| 187 | Test Year | (18.81) | (18.81) | (18.81) | (18.84) | (18.84) | (18.80) | (659.09) |
| 188 | Prior Year | (74.51) | (74.51) | (98.50) | (114.80) | (90.73) | (90.73) | (1,743.41) |
| 189 | Increase (Decrease) | 55.70 | 55.70 | 79.69 | 95.96 | 71.89 | 71.93 | 1,084.32 |
| 190 | **650555 WT-Trans-T&D OP-CRASH** | | | | | | | |
| 191 | Test Year | - | - | - | - | - | (0.01) | 319.53 |
| 192 | Prior Year | 50.00 | - | - | 2.37 | - | - | 108.27 |
| 193 | Increase (Decrease) | (50.00) | - | - | (2.37) | - | (0.01) | 211.26 |
| 194 | **650600 WT-Trans-T&D MAINT** | | | | | | | |
| 195 | Test Year | - | - | - | 3.32 | - | (0.59) | 2.73 |
| 196 | Prior Year | - | - | - | - | - | - | - |
| 197 | Increase (Decrease) | - | - | - | 3.32 | - | (0.59) | 2.73 |
| 198 | **675600 WT-Misc-T&D MAINT** | | | | | | | |
| 199 | Test Year | - | - | - | - | - | - | 273.10 |
| 200 | Prior Year | - | - | - | - | - | - | - |
| 201 | Increase (Decrease) | - | - | - | - | - | - | 273.10 |
| 202 | | | | | | | | |
| 203 | **3-General Expense** | | | | | | | |

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NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 204 | **601710 WT-Cust Accts Labor-Employ-Rg** | | | | | | |
| 205 | Test Year | 5,472.54 | 3,604.20 | 3,538.11 | 4,236.93 | 4,619.12 | 3,658.04 |
| 206 | Prior Year | 2,730.73 | 2,535.12 | 3,228.57 | 2,286.56 | 2,484.88 | 2,386.18 |
| 207 | Increase (Decrease) | 2,741.81 | 1,069.08 | 309.54 | 1,950.37 | 2,134.24 | 1,271.86 |
| 208 | **601719 WT-Cust Accts Labor-Employ-OT** | | | | | | |
| 209 | Test Year | 147.44 | 137.31 | 36.85 | 546.60 | 312.00 | 324.68 |
| 210 | Prior Year | 64.40 | 7.06 | 8.97 | 2.72 | 0.73 | 203.01 |
| 211 | Increase (Decrease) | 83.04 | 130.25 | 27.88 | 543.88 | 311.27 | 121.67 |
| 212 | **601810 WT-A & G Labor-Employ-Rg** | | | | | | |
| 213 | Test Year | 10,785.91 | 10,652.38 | 11,605.58 | 12,450.87 | 5,186.53 | 11,908.54 |
| 214 | Prior Year | 10,085.34 | 9,995.64 | 12,398.85 | 10,935.71 | 8,763.59 | 10,069.82 |
| 215 | Increase (Decrease) | 700.57 | 656.74 | (793.27) | 1,515.16 | (3,577.06) | 1,838.72 |
| 216 | **601819 WT-A & G Labor-Employ-OT** | | | | | | |
| 217 | Test Year | 74.03 | 168.59 | 91.99 | 261.91 | (251.42) | 404.29 |
| 218 | Prior Year | 56.77 | 430.48 | 798.41 | (417.36) | 56.31 | 238.53 |
| 219 | Increase (Decrease) | 17.26 | (261.89) | (706.42) | 679.27 | (307.73) | 165.76 |
| 220 | **603810 WT-A & G Labor-Officers, Exec** | | | | | | |
| 221 | Test Year | 172.30 | 218.10 | 218.10 | 189.20 | 326.68 | 180.24 |
| 222 | Prior Year | 178.40 | 226.68 | 201.49 | 240.47 | 347.83 | 217.39 |
| 223 | Increase (Decrease) | (6.10) | (8.58) | 16.61 | (51.27) | (21.15) | (37.15) |
| 224 | **603820 WT-A & G Labor-Bonuses** | | | | | | |
| 225 | Test Year | 1,569.24 | 1,543.23 | 1,396.41 | 1,544.04 | 1,385.65 | 1,665.96 |
| 226 | Prior Year | 1,213.17 | 1,532.95 | 1,850.83 | 1,248.55 | 1,209.01 | 1,199.90 |
| 227 | Increase (Decrease) | 356.07 | 10.28 | (454.42) | 295.49 | 176.64 | 466.06 |
| 228 | **603840 WT-A & G Labor-Stock Option Co** | | | | | | |
| 229 | Test Year | 152.10 | 133.79 | 77.90 | 87.19 | 82.26 | 73.53 |
| 230 | Prior Year | 428.69 | 487.30 | 501.30 | 288.02 | 167.06 | 265.23 |
| 231 | Increase (Decrease) | (276.59) | (353.51) | (423.40) | (200.83) | (84.80) | (191.70) |
| 232 | **603841 WT-A & G Restricted Stock Amor** | | | | | | |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 204 | **601710 WT-Cust Accts Labor-Employ-Rg** | | | | | | | |
| 205 | Test Year | 3,933.08 | 5,016.28 | 4,632.10 | 5,013.84 | 3,545.84 | 5,156.96 | 52,427.04 |
| 206 | Prior Year | 4,544.44 | 5,459.75 | 4,703.53 | 5,291.70 | 7,048.46 | 4,259.10 | 46,959.02 |
| 207 | Increase (Decrease) | (611.36) | (443.47) | (71.43) | (277.86) | (3,502.62) | 897.86 | 5,468.02 |
| 208 | **601719 WT-Cust Accts Labor-Employ-OT** | | | | | | | |
| 209 | Test Year | 313.81 | 420.21 | 558.33 | 652.65 | 353.46 | 398.08 | 4,201.42 |
| 210 | Prior Year | 143.81 | 180.41 | 8.74 | 128.23 | 38.61 | 117.96 | 904.65 |
| 211 | Increase (Decrease) | 170.00 | 239.80 | 549.59 | 524.42 | 314.85 | 280.12 | 3,296.77 |
| 212 | **601810 WT-A & G Labor-Employ-Rg** | | | | | | | |
| 213 | Test Year | 11,475.42 | 11,965.21 | 13,218.21 | 5,087.07 | 11,736.50 | 10,087.26 | 126,159.48 |
| 214 | Prior Year | 11,334.45 | 14,185.19 | 10,911.72 | 11,375.19 | 4,995.04 | 11,067.23 | 126,117.77 |
| 215 | Increase (Decrease) | 140.97 | (2,219.98) | 2,306.49 | (6,288.12) | 6,741.46 | (979.97) | 41.71 |
| 216 | **601819 WT-A & G Labor-Employ-OT** | | | | | | | |
| 217 | Test Year | 279.47 | 82.93 | 78.37 | (46.75) | 253.90 | 184.25 | 1,581.56 |
| 218 | Prior Year | 410.81 | 289.94 | (132.19) | 276.36 | (189.27) | 67.74 | 1,886.53 |
| 219 | Increase (Decrease) | (131.34) | (207.01) | 210.56 | (323.11) | 443.17 | 116.51 | (304.97) |
| 220 | **603810 WT-A & G Labor-Officers, Exec** | | | | | | | |
| 221 | Test Year | 179.66 | 143.27 | 216.05 | 307.53 | 191.35 | 152.63 | 2,495.11 |
| 222 | Prior Year | 206.29 | 195.43 | 206.29 | 191.58 | 280.84 | 185.05 | 2,677.74 |
| 223 | Increase (Decrease) | (26.63) | (52.16) | 9.76 | 115.95 | (89.49) | (32.42) | (182.63) |
| 224 | **603820 WT-A & G Labor-Bonuses** | | | | | | | |
| 225 | Test Year | 1,495.63 | 1,634.01 | 1,554.06 | 1,526.17 | 1,340.99 | 4,492.96 | 21,148.35 |
| 226 | Prior Year | 1,376.57 | 1,737.71 | 1,368.16 | 1,431.37 | 6,129.60 | 10,209.78 | 30,507.60 |
| 227 | Increase (Decrease) | 119.06 | (103.70) | 185.90 | 94.80 | (4,788.61) | (5,716.82) | (9,359.25) |
| 228 | **603840 WT-A & G Labor-Stock Option Co** | | | | | | | |
| 229 | Test Year | 68.92 | 104.92 | 79.87 | 83.72 | 82.58 | (17.59) | 1,009.19 |
| 230 | Prior Year | 247.44 | 336.72 | 249.42 | 257.43 | 264.38 | (398.95) | 3,094.04 |
| 231 | Increase (Decrease) | (178.52) | (231.80) | (169.55) | (173.71) | (181.80) | 381.36 | (2,084.85) |
| 232 | **603841 WT-A & G Restricted Stock Amor** | | | | | | | |

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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 233 | Test Year | 1,157.87 | 1,007.25 | 1,124.40 | 1,677.43 | 1,066.42 | 1,555.72 |
| 234 | Prior Year | 943.46 | 1,036.30 | 1,338.92 | 1,512.82 | 838.81 | 1,633.99 |
| 235 | Increase (Decrease) | 214.41 | (29.05) | (214.52) | 164.61 | 227.61 | (78.27) |
| 236 | **604810 WT-A&G Empl-HEALTH PLANS** | | | | | | |
| 237 | Test Year | - | - | - | - | - | - |
| 238 | Prior Year | - | - | - | - | - | - |
| 239 | Increase (Decrease) | - | - | - | - | - | - |
| 240 | **604811 WT-A&G Emp-BCPPO** | | | | | | |
| 241 | Test Year | 138.62 | 108.29 | 106.32 | 103.24 | 99.30 | 95.91 |
| 242 | Prior Year | 135.23 | 134.27 | 133.18 | 135.43 | 136.83 | 136.78 |
| 243 | Increase (Decrease) | 3.39 | (25.98) | (26.86) | (32.19) | (37.53) | (40.87) |
| 244 | **604813 WT-A&G Emp-DENTAL PLAN** | | | | | | |
| 245 | Test Year | 308.49 | 312.44 | 295.75 | 318.85 | 295.90 | 388.44 |
| 246 | Prior Year | 256.55 | 315.06 | 298.65 | 231.11 | 242.34 | 257.24 |
| 247 | Increase (Decrease) | 51.94 | (2.62) | (2.90) | 87.74 | 53.56 | 131.20 |
| 248 | **604820 WT-A&G Emp-KEYSTONE HMO** | | | | | | |
| 249 | Test Year | 870.03 | 798.95 | 788.64 | 777.43 | 749.60 | 706.11 |
| 250 | Prior Year | 700.03 | 772.30 | 932.44 | 722.95 | 727.23 | 705.66 |
| 251 | Increase (Decrease) | 170.00 | 26.65 | (143.80) | 54.48 | 22.37 | 0.45 |
| 252 | **604821 WT-A&G Emp-US HEALTHCARE HMO** | | | | | | |
| 253 | Test Year | 4,764.50 | 5,098.10 | 4,548.13 | 5,233.22 | 4,703.47 | 6,768.50 |
| 254 | Prior Year | 3,734.31 | 4,550.21 | 4,329.53 | 3,274.67 | 3,477.41 | 3,639.21 |
| 255 | Increase (Decrease) | 1,030.19 | 547.89 | 218.60 | 1,958.55 | 1,226.06 | 3,129.29 |
| 256 | **604822 WT-A&G Empl-Insurance Payments** | | | | | | |
| 257 | Test Year | (881.73) | (930.39) | (844.75) | (1,004.85) | (866.64) | (1,209.91) |
| 258 | Prior Year | (686.79) | (807.89) | (769.66) | (645.18) | (645.73) | (673.21) |
| 259 | Increase (Decrease) | (194.94) | (122.50) | (75.09) | (359.67) | (220.91) | (536.70) |
| 260 | **604824 WT-A&G Empl-Contributions Dent** | | | | | | |
| 261 | Test Year | (77.72) | (81.37) | (74.21) | (88.22) | (76.15) | (106.09) |

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Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 233 | Test Year | 960.65 | 1,317.68 | 1,608.25 | 1,082.86 | 1,066.70 | 3,461.19 | 17,086.42 |
| 234 | Prior Year | 891.59 | 1,126.37 | 1,477.29 | 903.91 | 915.23 | 2,958.87 | 15,577.56 |
| 235 | Increase (Decrease) | 69.06 | 191.31 | 130.96 | 178.95 | 151.47 | 502.32 | 1,508.86 |
| 236 | **604810 WT-A&G Empl-HEALTH PLANS** | | | | | | | |
| 237 | Test Year | 24.08 | - | - | - | - | (0.03) | 24.05 |
| 238 | Prior Year | 24.65 | - | - | - | - | - | 24.65 |
| 239 | Increase (Decrease) | (0.57) | - | - | - | - | (0.03) | (0.60) |
| 240 | **604811 WT-A&G Emp-BCPPO** | | | | | | | |
| 241 | Test Year | 92.47 | 98.22 | 96.70 | 96.10 | 95.56 | 92.02 | 1,222.75 |
| 242 | Prior Year | 144.39 | 145.08 | 142.65 | 142.41 | 140.24 | 137.86 | 1,664.35 |
| 243 | Increase (Decrease) | (51.92) | (46.86) | (45.95) | (46.31) | (44.68) | (45.84) | (441.60) |
| 244 | **604813 WT-A&G Emp-DENTAL PLAN** | | | | | | | |
| 245 | Test Year | 336.27 | 283.74 | 338.65 | 325.32 | 269.20 | 273.63 | 3,746.68 |
| 246 | Prior Year | 342.88 | 374.96 | 330.84 | 345.06 | 344.58 | 315.22 | 3,654.49 |
| 247 | Increase (Decrease) | (6.61) | (91.22) | 7.81 | (19.74) | (75.38) | (41.59) | 92.19 |
| 248 | **604820 WT-A&G Emp-KEYSTONE HMO** | | | | | | | |
| 249 | Test Year | 682.00 | 871.44 | 713.38 | 717.40 | 715.01 | 842.11 | 9,232.10 |
| 250 | Prior Year | 722.46 | 889.18 | 719.49 | 736.89 | 744.37 | 799.57 | 9,172.57 |
| 251 | Increase (Decrease) | (40.46) | (17.74) | (6.11) | (19.49) | (29.36) | 42.54 | 59.53 |
| 252 | **604821 WT-A&G Emp-US HEALTHCARE HMO** | | | | | | | |
| 253 | Test Year | 5,530.54 | 4,201.23 | 5,397.05 | 5,207.40 | 4,198.99 | 4,433.60 | 60,084.73 |
| 254 | Prior Year | 5,212.23 | 5,696.98 | 5,107.06 | 5,373.69 | 5,301.18 | 4,677.45 | 54,373.93 |
| 255 | Increase (Decrease) | 318.31 | (1,495.75) | 289.99 | (166.29) | (1,102.19) | (243.85) | 5,710.80 |
| 256 | **604822 WT-A&G Empl-Insurance Payments** | | | | | | | |
| 257 | Test Year | (1,462.80) | (782.09) | (1,016.74) | (941.19) | (781.86) | (1,156.17) | (11,879.12) |
| 258 | Prior Year | (1,340.50) | (991.99) | (904.67) | (980.56) | (928.64) | (1,183.64) | (10,558.46) |
| 259 | Increase (Decrease) | (122.30) | 209.90 | (112.07) | 39.37 | 146.78 | 27.47 | (1,320.66) |
| 260 | **604824 WT-A&G Empl-Contributions Dent** | | | | | | | |
| 261 | Test Year | (130.12) | (69.82) | (90.31) | (83.50) | (69.56) | (102.44) | (1,049.51) |

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Fairways Water

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|---|---|---|---|---|---|---|---|
| 262 | Prior Year | (51.30) | (61.59) | (58.12) | (49.24) | (48.74) | (51.15) |
| 263 | Increase (Decrease) | (26.42) | (19.78) | (16.09) | (38.98) | (27.41) | (54.94) |
| 264 | **604827 WT-A&G Empl-Pension Service Co** | | | | | | |
| 265 | Test Year | 94.13 | 76.16 | 69.56 | 81.59 | 72.67 | 66.34 |
| 266 | Prior Year | 179.26 | 249.02 | 361.90 | 178.97 | 180.25 | 171.42 |
| 267 | Increase (Decrease) | (85.13) | (172.86) | (292.34) | (97.38) | (107.58) | (105.08) |
| 268 | **604828 WT-A&G Empl-OPEB Service Costs** | | | | | | |
| 269 | Test Year | 53.10 | 40.74 | 38.51 | 41.37 | 37.38 | 34.26 |
| 270 | Prior Year | 22.42 | 28.76 | 40.49 | 22.86 | 23.31 | 21.95 |
| 271 | Increase (Decrease) | 30.68 | 11.98 | (1.98) | 18.51 | 14.07 | 12.31 |
| 272 | **604829 WT-A&G Empl-Nonqual Service Co** | | | | | | |
| 273 | Test Year | 335.00 | 297.32 | 258.44 | 324.20 | 301.65 | 279.00 |
| 274 | Prior Year | 323.90 | 490.69 | 737.33 | 320.26 | 315.44 | 298.69 |
| 275 | Increase (Decrease) | 11.10 | (193.37) | (478.89) | 3.94 | (13.79) | (19.69) |
| 276 | **604831 WT-A&G Emp-POSTRT BEN(FAS 106)** | | | | | | |
| 277 | Test Year | 40.40 | 40.23 | 46.75 | 42.63 | 42.64 | 33.21 |
| 278 | Prior Year | 34.45 | 34.73 | 35.06 | 53.27 | 39.57 | 39.56 |
| 279 | Increase (Decrease) | 5.95 | 5.50 | 11.69 | (10.64) | 3.07 | (6.35) |
| 280 | **604833 WT-A&G Emp-Pension Paid** | | | | | | |
| 281 | Test Year | 13.70 | 13.64 | 24.70 | 17.42 | 17.43 | 17.41 |
| 282 | Prior Year | 11.37 | 11.46 | 11.57 | 27.28 | 15.48 | 15.48 |
| 283 | Increase (Decrease) | 2.33 | 2.18 | 13.13 | (9.86) | 1.95 | 1.93 |
| 284 | **604837 WT-A&G Empl-CONTRIB THRIFT PL** | | | | | | |
| 285 | Test Year | 772.69 | 573.92 | 1,085.01 | 830.29 | 958.90 | 1,115.48 |
| 286 | Prior Year | 588.78 | 650.97 | 1,026.79 | 550.02 | 805.79 | 593.04 |
| 287 | Increase (Decrease) | 183.91 | (77.05) | 58.22 | 280.27 | 153.11 | 522.44 |
| 288 | **604838 WT-Aqua Year End Contribution** | | | | | | |
| 289 | Test Year | 736.81 | 734.66 | 1,258.70 | 743.44 | 683.64 | 914.47 |
| 290 | Prior Year | 509.87 | 605.37 | 1,126.73 | 460.81 | 493.59 | 504.93 |

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|---|---|---|---|---|---|---|---|---|
| 262 | Prior Year | (101.03) | (75.08) | (68.27) | (74.14) | (71.31) | (90.59) | (800.56) |
| 263 | Increase (Decrease) | (29.09) | 5.26 | (22.04) | (9.36) | 1.75 | (11.85) | (248.95) |
| 264 | **604827 WT-A&G Empl-Pension Service Co** | | | | | | | |
| 265 | Test Year | 68.09 | 101.68 | 70.50 | 74.05 | 70.32 | (440.42) | 404.67 |
| 266 | Prior Year | 153.57 | 242.41 | 159.20 | 159.92 | 173.23 | (438.73) | 1,770.42 |
| 267 | Increase (Decrease) | (85.48) | (140.73) | (88.70) | (85.87) | (102.91) | (1.69) | (1,365.75) |
| 268 | **604828 WT-A&G Empl-OPEB Service Costs** | | | | | | | |
| 269 | Test Year | 33.67 | 51.44 | 34.98 | 36.36 | 33.55 | (158.95) | 276.41 |
| 270 | Prior Year | 21.04 | 32.30 | 20.65 | 20.83 | 21.96 | 46.84 | 323.41 |
| 271 | Increase (Decrease) | 12.63 | 19.14 | 14.33 | 15.53 | 11.59 | (205.79) | (47.00) |
| 272 | **604829 WT-A&G Empl-Nonqual Service Co** | | | | | | | |
| 273 | Test Year | 290.40 | 440.35 | 302.09 | 317.12 | 317.12 | 592.19 | 4,054.88 |
| 274 | Prior Year | 247.46 | 403.33 | 286.75 | 285.08 | 314.04 | (244.27) | 3,778.70 |
| 275 | Increase (Decrease) | 42.94 | 37.02 | 15.34 | 32.04 | 3.08 | 836.46 | 276.18 |
| 276 | **604831 WT-A&G Emp-POSTRT BEN(FAS 106)** | | | | | | | |
| 277 | Test Year | 38.30 | 38.49 | 38.32 | 38.31 | 38.81 | - | 438.09 |
| 278 | Prior Year | 39.54 | 39.76 | 39.54 | 39.65 | 39.62 | 39.60 | 474.35 |
| 279 | Increase (Decrease) | (1.24) | (1.27) | (1.22) | (1.34) | (0.81) | (39.60) | (36.26) |
| 280 | **604833 WT-A&G Emp-Pension Paid** | | | | | | | |
| 281 | Test Year | 17.59 | 17.68 | 17.60 | 17.59 | 17.83 | (0.06) | 192.53 |
| 282 | Prior Year | 15.47 | 15.56 | 15.47 | 15.51 | 15.50 | 15.49 | 185.64 |
| 283 | Increase (Decrease) | 2.12 | 2.12 | 2.13 | 2.08 | 2.33 | (15.55) | 6.89 |
| 284 | **604837 WT-A&G Empl-CONTRIB THRIFT PL** | | | | | | | |
| 285 | Test Year | 1,254.55 | 924.40 | 1,146.52 | 1,674.76 | 958.69 | 1,430.37 | 12,725.58 |
| 286 | Prior Year | 750.92 | 851.40 | 687.85 | 758.86 | 1,024.68 | 699.85 | 8,988.95 |
| 287 | Increase (Decrease) | 503.63 | 73.00 | 458.67 | 915.90 | (65.99) | 730.52 | 3,736.63 |
| 288 | **604838 WT-Aqua Year End Contribution** | | | | | | | |
| 289 | Test Year | 769.15 | 660.00 | 757.86 | 737.26 | 632.80 | 445.50 | 9,074.29 |
| 290 | Prior Year | 655.12 | 737.53 | 636.73 | 665.08 | 668.84 | 426.60 | 7,491.20 |

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|---|---|---|---|---|---|---|---|
| 291 | Increase (Decrease) | 226.94 | 129.29 | 131.97 | 282.63 | 190.05 | 409.54 |
| 292 | **604840 WT-A&G Empl-GROUP LIFE INS** | | | | | | |
| 293 | Test Year | 203.74 | 214.05 | 190.35 | 218.30 | 197.72 | 272.53 |
| 294 | Prior Year | 151.51 | 187.50 | 187.87 | 143.71 | 151.62 | 156.19 |
| 295 | Increase (Decrease) | 52.23 | 26.55 | 2.48 | 74.59 | 46.10 | 116.34 |
| 296 | **604842 WT-A&G Empl-LTD INSURANCE** | | | | | | |
| 297 | Test Year | 42.48 | 36.81 | 35.36 | 35.49 | 34.07 | 31.84 |
| 298 | Prior Year | 31.14 | 36.85 | 46.90 | 33.60 | 33.38 | 31.87 |
| 299 | Increase (Decrease) | 11.34 | (0.04) | (11.54) | 1.89 | 0.69 | (0.03) |
| 300 | **604845 WT-A&G Empl-EDUCATION** | | | | | | |
| 301 | Test Year | 136.53 | 9.14 | 0.68 | 7.59 | 91.45 | 42.78 |
| 302 | Prior Year | 0.19 | 199.03 | 118.48 | 131.85 | 6.45 | 202.36 |
| 303 | Increase (Decrease) | 136.34 | (189.89) | (117.80) | (124.26) | 85.00 | (159.58) |
| 304 | **604850 WT-A&G Empl-WELFARE EXP-Gen** | | | | | | |
| 305 | Test Year | - | - | - | - | - | - |
| 306 | Prior Year | 15.70 | (4.71) | - | - | - | - |
| 307 | Increase (Decrease) | (15.70) | 4.71 | - | - | - | - |
| 308 | **604852 WT-A&G Emp-BACKGROUND CHECKS** | | | | | | |
| 309 | Test Year | - | - | 46.38 | - | - | 40.07 |
| 310 | Prior Year | 0.07 | 18.01 | - | 4.74 | 0.39 | 60.84 |
| 311 | Increase (Decrease) | (0.07) | (18.01) | 46.38 | (4.74) | (0.39) | (20.77) |
| 312 | **604854 WT-A&G Emp-DOT PHYSICALS** | | | | | | |
| 313 | Test Year | - | - | - | - | - | - |
| 314 | Prior Year | 49.83 | (13.98) | 12.21 | 7.92 | 28.38 | 13.70 |
| 315 | Increase (Decrease) | (49.83) | 13.98 | (12.21) | (7.92) | (28.38) | (13.70) |
| 316 | **604855 WT-A&G Emp-EASE CONTRACT** | | | | | | |
| 317 | Test Year | - | 120.97 | 3.69 | 110.33 | 62.89 | 76.94 |
| 318 | Prior Year | 69.76 | 111.01 | 60.27 | 58.52 | - | 4.58 |
| 319 | Increase (Decrease) | (69.76) | 9.96 | (56.58) | 51.81 | 62.89 | 72.36 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 291 | Increase (Decrease) | 114.03 | (77.53) | 121.13 | 72.18 | (36.04) | 18.90 | 1,583.09 |
| 292 | **604840 WT-A&G Empl-GROUP LIFE INS** | | | | | | | |
| 293 | Test Year | 225.82 | 183.25 | 220.19 | 211.14 | 177.08 | 182.13 | 2,496.30 |
| 294 | Prior Year | 211.20 | 236.24 | 201.37 | 214.15 | 213.82 | 188.49 | 2,243.67 |
| 295 | Increase (Decrease) | 14.62 | (52.99) | 18.82 | (3.01) | (36.74) | (6.36) | 252.63 |
| 296 | **604842 WT-A&G Empl-LTD INSURANCE** | | | | | | | |
| 297 | Test Year | 30.70 | 40.45 | 31.38 | 31.82 | 31.60 | 24.91 | 406.91 |
| 298 | Prior Year | 31.51 | 41.32 | 30.87 | 32.82 | 33.91 | 15.28 | 399.45 |
| 299 | Increase (Decrease) | (0.81) | (0.87) | 0.51 | (1.00) | (2.31) | 9.63 | 7.46 |
| 300 | **604845 WT-A&G Empl-EDUCATION** | | | | | | | |
| 301 | Test Year | 383.22 | 8.97 | - | 121.94 | 243.06 | - | 1,045.36 |
| 302 | Prior Year | 31.06 | 13.42 | 229.60 | 177.16 | 58.22 | 48.41 | 1,216.23 |
| 303 | Increase (Decrease) | 352.16 | (4.45) | (229.60) | (55.22) | 184.84 | (48.41) | (170.87) |
| 304 | **604850 WT-A&G Empl-WELFARE EXP-Gen** | | | | | | | |
| 305 | Test Year | - | - | - | - | - | - | - |
| 306 | Prior Year | - | - | - | - | - | - | 10.99 |
| 307 | Increase (Decrease) | - | - | - | - | - | - | (10.99) |
| 308 | **604852 WT-A&G Emp-BACKGROUND CHECKS** | | | | | | | |
| 309 | Test Year | - | 1.55 | - | - | 123.73 | 29.17 | 240.90 |
| 310 | Prior Year | 0.11 | 14.10 | 52.69 | 20.22 | 12.53 | 1.23 | 184.93 |
| 311 | Increase (Decrease) | (0.11) | (12.55) | (52.69) | (20.22) | 111.20 | 27.94 | 55.97 |
| 312 | **604854 WT-A&G Emp-DOT PHYSICALS** | | | | | | | |
| 313 | Test Year | - | - | - | 3.21 | - | 0.95 | 4.16 |
| 314 | Prior Year | 0.97 | 31.76 | 7.81 | 7.84 | 27.54 | - | 173.98 |
| 315 | Increase (Decrease) | (0.97) | (31.76) | (7.81) | (4.63) | (27.54) | 0.95 | (169.82) |
| 316 | **604855 WT-A&G Emp-EASE CONTRACT** | | | | | | | |
| 317 | Test Year | 143.74 | 56.32 | 258.20 | 173.72 | 45.05 | 65.59 | 1,117.44 |
| 318 | Prior Year | 30.96 | 15.30 | 104.66 | 7.26 | 52.36 | 287.84 | 802.52 |
| 319 | Increase (Decrease) | 112.78 | 41.02 | 153.54 | 166.46 | (7.31) | (222.25) | 314.92 |

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Docket No. 218, Sub 573
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Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 320 | **604856 WT-A&G Emp-EMPLOYMENT ADV** | | | | | | |
| 321 | Test Year | 84.98 | 45.64 | (0.31) | 28.45 | 28.45 | 72.16 |
| 322 | Prior Year | 3.06 | 49.58 | 12.69 | 16.92 | 9.36 | 5.68 |
| 323 | Increase (Decrease) | 81.92 | (3.94) | (13.00) | 11.53 | 19.09 | 66.48 |
| 324 | **604857 WT-A&G Emp-FLOWERS & FRUIT** | | | | | | |
| 325 | Test Year | 1.36 | 7.20 | 0.66 | 0.34 | 2.50 | 0.25 |
| 326 | Prior Year | 1.03 | 12.32 | 0.72 | 2.65 | 2.48 | 0.98 |
| 327 | Increase (Decrease) | 0.33 | (5.12) | (0.06) | (2.31) | 0.02 | (0.73) |
| 328 | **604858 WT-A&G Emp-RETIREMENT GIFTS** | | | | | | |
| 329 | Test Year | - | - | - | - | - | - |
| 330 | Prior Year | - | - | - | - | - | - |
| 331 | Increase (Decrease) | - | - | - | - | - | - |
| 332 | **604860 WT-A&G Emp-RETIREMENT LUNCHS** | | | | | | |
| 333 | Test Year | - | - | - | - | - | - |
| 334 | Prior Year | - | 12.37 | - | - | - | - |
| 335 | Increase (Decrease) | - | (12.37) | - | - | - | - |
| 336 | **604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS** | | | | | | |
| 337 | Test Year | 1.46 | - | - | 0.48 | - | - |
| 338 | Prior Year | 21.88 | (6.56) | - | - | - | - |
| 339 | Increase (Decrease) | (20.42) | 6.56 | - | 0.48 | - | - |
| 340 | **604864 WT-A&G Emp-PROF SERV - HR** | | | | | | |
| 341 | Test Year | 191.81 | 367.28 | 7.60 | 279.92 | 97.66 | 284.23 |
| 342 | Prior Year | 261.71 | 300.33 | 647.16 | (390.07) | 145.45 | 413.06 |
| 343 | Increase (Decrease) | (69.90) | 66.95 | (639.56) | 669.99 | (47.79) | (128.83) |
| 344 | **604866 WT-A&G Emp-SERVICE AWARDS** | | | | | | |
| 345 | Test Year | 41.95 | 25.51 | - | - | - | - |
| 346 | Prior Year | 49.97 | (14.99) | 21.65 | 29.55 | 19.85 | - |
| 347 | Increase (Decrease) | (8.02) | 40.50 | (21.65) | (29.55) | (19.85) | - |
| 348 | **604867 WT-A&G Emp-TUITION RFND-NONTAX** | | | | | | |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 320 | **604856 WT-A&G Emp-EMPLOYMENT ADV** | | | | | | | |
| 321 | Test Year | 42.64 | 57.30 | 33.47 | 32.29 | 36.13 | 107.12 | 568.32 |
| 322 | Prior Year | 6.74 | 17.89 | 19.84 | 19.43 | 22.78 | 26.02 | 209.99 |
| 323 | Increase (Decrease) | 35.90 | 39.41 | 13.63 | 12.86 | 13.35 | 81.10 | 358.33 |
| 324 | **604857 WT-A&G Emp-FLOWERS & FRUIT** | | | | | | | |
| 325 | Test Year | 0.97 | - | 3.85 | 6.10 | 0.82 | 0.93 | 24.98 |
| 326 | Prior Year | 1.56 | 5.39 | 5.59 | 0.71 | 0.78 | 0.36 | 34.57 |
| 327 | Increase (Decrease) | (0.59) | (5.39) | (1.74) | 5.39 | 0.04 | 0.57 | (9.59) |
| 328 | **604858 WT-A&G Emp-RETIREMENT GIFTS** | | | | | | | |
| 329 | Test Year | - | - | 4.80 | - | - | - | 4.80 |
| 330 | Prior Year | - | - | - | - | - | - | - |
| 331 | Increase (Decrease) | - | - | 4.80 | - | - | - | 4.80 |
| 332 | **604860 WT-A&G Emp-RETIREMENT LUNCHS** | | | | | | | |
| 333 | Test Year | - | - | - | 1.90 | - | - | 1.90 |
| 334 | Prior Year | - | - | - | - | - | - | 12.37 |
| 335 | Increase (Decrease) | - | - | - | 1.90 | - | - | (10.47) |
| 336 | **604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS** | | | | | | | |
| 337 | Test Year | 5.88 | - | - | 41.36 | - | 3.72 | 52.90 |
| 338 | Prior Year | - | - | - | - | - | 2.05 | 17.37 |
| 339 | Increase (Decrease) | 5.88 | - | - | 41.36 | - | 1.67 | 35.53 |
| 340 | **604864 WT-A&G Emp-PROF SERV - HR** | | | | | | | |
| 341 | Test Year | 47.78 | 128.64 | 91.85 | 62.92 | 87.62 | 473.03 | 2,120.34 |
| 342 | Prior Year | 62.10 | 64.53 | 234.28 | 211.02 | 190.07 | 320.48 | 2,460.12 |
| 343 | Increase (Decrease) | (14.32) | 64.11 | (142.43) | (148.10) | (102.45) | 152.55 | (339.78) |
| 344 | **604866 WT-A&G Emp-SERVICE AWARDS** | | | | | | | |
| 345 | Test Year | - | 250.17 | 0.27 | - | - | 3.69 | 321.59 |
| 346 | Prior Year | 59.59 | - | - | - | 48.18 | 40.97 | 254.77 |
| 347 | Increase (Decrease) | (59.59) | 250.17 | 0.27 | - | (48.18) | (37.28) | 66.82 |
| 348 | **604867 WT-A&G Emp-TUITION RFND-NONTAX** | | | | | | | |

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Docket No. 218, Sub 573
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 349 | Test Year | 33.01 | - | 45.99 | 21.22 | 282.85 | 22.76 |
| 350 | Prior Year | 9.38 | (2.81) | 61.19 | 42.18 | 191.62 | 26.23 |
| 351 | Increase (Decrease) | 23.63 | 2.81 | (15.20) | (20.96) | 91.23 | (3.47) |
| 352 | **604869 WT-A&G Emp-WELLNESS PROGRAMS** | | | | | | |
| 353 | Test Year | - | - | - | - | - | - |
| 354 | Prior Year | - | - | - | - | - | - |
| 355 | Increase (Decrease) | - | - | - | - | - | - |
| 356 | **604880 WT-A&G Fees COLI Accounts** | | | | | | |
| 357 | Test Year | 26.52 | 29.70 | 22.83 | 27.98 | 23.95 | 29.08 |
| 358 | Prior Year | 50.95 | 23.99 | 18.76 | 38.22 | 6.63 | 13.95 |
| 359 | Increase (Decrease) | (24.43) | 5.71 | 4.07 | (10.24) | 17.32 | 15.13 |
| 360 | **604891 WT-A&G Empl-INTERCO BENEFITS** | | | | | | |
| 361 | Test Year | - | - | - | 44.59 | - | - |
| 362 | Prior Year | - | - | 140.97 | - | - | - |
| 363 | Increase (Decrease) | - | - | (140.97) | 44.59 | - | - |
| 364 | **604899 WT-A&G Empl-MISC** | | | | | | |
| 365 | Test Year | 68.26 | 131.27 | 36.12 | 76.47 | 90.74 | 64.52 |
| 366 | Prior Year | 63.28 | 84.64 | 121.47 | 63.15 | 59.76 | 55.53 |
| 367 | Increase (Decrease) | 4.98 | 46.63 | (85.35) | 13.32 | 30.98 | 8.99 |
| 368 | **615800 WT-Purchased Power-A & G EXPS** | | | | | | |
| 369 | Test Year | 51.21 | 137.23 | 196.62 | 49.33 | 97.94 | 106.24 |
| 370 | Prior Year | 78.38 | 158.84 | 120.53 | 112.35 | 85.73 | 124.50 |
| 371 | Increase (Decrease) | (27.17) | (21.61) | 76.09 | (63.02) | 12.21 | (18.26) |
| 372 | **620800 WT-Mat&Sup-A & G** | | | | | | |
| 373 | Test Year | 207.47 | 393.45 | 3,049.14 | 1,172.80 | 343.10 | 1,701.48 |
| 374 | Prior Year | 794.53 | 207.17 | 87.49 | 803.95 | 19.77 | 1,362.73 |
| 375 | Increase (Decrease) | (587.06) | 186.28 | 2,961.65 | 368.85 | 323.33 | 338.75 |
| 376 | **632800 WT-Cont Serv-Acct-A & G** | | | | | | |
| 377 | Test Year | 671.44 | 669.46 | 775.28 | 629.78 | 821.19 | 1,001.60 |

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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 349 | Test Year | 51.10 | - | 120.33 | (6.49) | 0.81 | (19.35) | 552.23 |
| 350 | Prior Year | 11.04 | - | 17.37 | 5.56 | 23.10 | 16.98 | 401.84 |
| 351 | Increase (Decrease) | 40.06 | - | 102.96 | (12.05) | (22.29) | (36.33) | 150.39 |
| 352 | **604869 WT-A&G Emp-WELLNESS PROGRAMS** | | | | | | | |
| 353 | Test Year | - | - | - | 25.09 | - | - | 25.09 |
| 354 | Prior Year | - | - | - | - | - | - | - |
| 355 | Increase (Decrease) | - | - | - | 25.09 | - | - | 25.09 |
| 356 | **604880 WT-A&G Fees COLI Accounts** | | | | | | | |
| 357 | Test Year | 56.42 | (16.55) | 23.52 | 22.80 | 18.73 | 24.30 | 289.28 |
| 358 | Prior Year | 46.83 | 37.27 | (11.81) | 20.15 | 33.63 | 23.84 | 302.41 |
| 359 | Increase (Decrease) | 9.59 | (53.82) | 35.33 | 2.65 | (14.90) | 0.46 | (13.13) |
| 360 | **604891 WT-A&G Empl-INTERCO BENEFITS** | | | | | | | |
| 361 | Test Year | 123.24 | - | - | 67.23 | - | - | 235.06 |
| 362 | Prior Year | 29.94 | - | 79.33 | - | - | 82.49 | 332.73 |
| 363 | Increase (Decrease) | 93.30 | - | (79.33) | 67.23 | - | (82.49) | (97.67) |
| 364 | **604899 WT-A&G Empl-MISC** | | | | | | | |
| 365 | Test Year | 69.61 | 74.98 | 94.90 | 46.56 | 44.89 | 757.05 | 1,555.37 |
| 366 | Prior Year | 53.10 | 83.76 | 48.64 | 60.31 | 60.16 | 551.98 | 1,305.78 |
| 367 | Increase (Decrease) | 16.51 | (8.78) | 46.26 | (13.75) | (15.27) | 205.07 | 249.59 |
| 368 | **615800 WT-Purchased Power-A & G EXPS** | | | | | | | |
| 369 | Test Year | 148.82 | 141.80 | 209.32 | 79.70 | 67.25 | 43.58 | 1,329.04 |
| 370 | Prior Year | 51.74 | 4.57 | 125.50 | 63.83 | 90.30 | 44.64 | 1,060.91 |
| 371 | Increase (Decrease) | 97.08 | 137.23 | 83.82 | 15.87 | (23.05) | (1.06) | 268.13 |
| 372 | **620800 WT-Mat&Sup-A & G** | | | | | | | |
| 373 | Test Year | 367.64 | 608.59 | 558.96 | 1,740.36 | 171.28 | 989.56 | 11,303.83 |
| 374 | Prior Year | 662.19 | 2,751.25 | 849.45 | 834.53 | 447.54 | 174.61 | 8,995.21 |
| 375 | Increase (Decrease) | (294.55) | (2,142.66) | (290.49) | 905.83 | (276.26) | 814.95 | 2,308.62 |
| 376 | **632800 WT-Cont Serv-Acct-A & G** | | | | | | | |
| 377 | Test Year | 637.52 | 1,272.14 | 852.06 | 1,130.77 | 1,193.49 | 1,485.69 | 11,140.42 |

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|---|---|---|---|---|---|---|---|
| 378 | Prior Year | 638.73 | 686.54 | 656.93 | 1,309.18 | 662.03 | 886.62 |
| 379 | Increase (Decrease) | 32.71 | (17.08) | 118.35 | (679.40) | 159.16 | 114.98 |
| 380 | **633800 WT-Cont Serv-Legl-A & G** | | | | | | |
| 381 | Test Year | 942.69 | 557.30 | 1,009.05 | 1,135.93 | 1,258.86 | 377.35 |
| 382 | Prior Year | 446.36 | 794.02 | 553.30 | 699.66 | 416.17 | 230.22 |
| 383 | Increase (Decrease) | 496.33 | (236.72) | 455.75 | 436.27 | 842.69 | 147.13 |
| 384 | **634800 WT-Cont Serv-Mgmt F-A & G** | | | | | | |
| 385 | Test Year | - | - | - | - | - | - |
| 386 | Prior Year | - | - | - | - | 330.37 | 591.79 |
| 387 | Increase (Decrease) | - | - | - | - | (330.37) | (591.79) |
| 388 | **634900 WT-Corp Mgmt Fees** | | | | | | |
| 389 | Test Year | - | - | - | - | - | - |
| 390 | Prior Year | - | - | - | - | 174.81 | (174.81) |
| 391 | Increase (Decrease) | - | - | - | - | (174.81) | 174.81 |
| 392 | **636700 WT-Cont Serv-Oth-Cust Accts** | | | | | | |
| 393 | Test Year | 143.29 | 125.36 | 172.65 | 236.86 | 145.94 | 105.53 |
| 394 | Prior Year | 114.99 | 109.41 | 119.74 | 125.33 | 113.02 | 116.04 |
| 395 | Increase (Decrease) | 28.30 | 15.95 | 52.91 | 111.53 | 32.92 | (10.51) |
| 396 | **636710 WT-WorkFlow Processing Fee** | | | | | | |
| 397 | Test Year | 533.48 | 875.02 | 673.96 | 791.70 | 690.20 | 784.72 |
| 398 | Prior Year | 826.41 | 898.28 | 661.03 | 778.21 | 666.20 | 938.29 |
| 399 | Increase (Decrease) | (292.93) | (23.26) | 12.93 | 13.49 | 24.00 | (153.57) |
| 400 | **636720 WT-WorkFlow Billing Postage** | | | | | | |
| 401 | Test Year | 907.87 | 869.79 | 904.97 | 898.25 | 881.99 | 872.49 |
| 402 | Prior Year | 893.10 | 898.52 | 912.13 | 882.42 | 935.90 | 925.91 |
| 403 | Increase (Decrease) | 14.77 | (28.73) | (7.16) | 15.83 | (53.91) | (53.42) |
| 404 | **636740 WT-ACO Lockbox Fees** | | | | | | |
| 405 | Test Year | 163.56 | 243.98 | 388.49 | 324.88 | 286.47 | 378.75 |
| 406 | Prior Year | 369.51 | 362.09 | 292.04 | 389.44 | 328.66 | 291.11 |

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Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 378 | Prior Year | 672.23 | 608.82 | 838.08 | 740.87 | 789.82 | 927.16 | 9,417.01 |
| 379 | Increase (Decrease) | (34.71) | 663.32 | 13.98 | 389.90 | 403.67 | 558.53 | 1,723.41 |
| 380 | **633800 WT-Cont Serv-Legl-A & G** | | | | | | | |
| 381 | Test Year | 530.38 | 1,082.28 | 1,062.37 | 893.79 | 1,868.36 | 2,147.00 | 12,865.36 |
| 382 | Prior Year | 225.47 | (191.28) | 271.51 | 121.26 | 1,667.76 | 2,156.32 | 7,390.77 |
| 383 | Increase (Decrease) | 304.91 | 1,273.56 | 790.86 | 772.53 | 200.60 | (9.32) | 5,474.59 |
| 384 | **634800 WT-Cont Serv-Mgmt F-A & G** | | | | | | | |
| 385 | Test Year | - | - | - | - | - | - | - |
| 386 | Prior Year | - | 377.68 | 303.61 | - | 701.31 | 759.91 | 3,064.67 |
| 387 | Increase (Decrease) | - | (377.68) | (303.61) | - | (701.31) | (759.91) | (3,064.67) |
| 388 | **634900 WT-Corp Mgmt Fees** | | | | | | | |
| 389 | Test Year | - | - | - | - | - | - | - |
| 390 | Prior Year | - | - | - | - | - | - | - |
| 391 | Increase (Decrease) | - | - | - | - | - | - | - |
| 392 | **636700 WT-Cont Serv-Oth-Cust Accts** | | | | | | | |
| 393 | Test Year | 174.49 | 111.85 | 136.93 | 124.18 | 101.37 | 103.54 | 1,681.99 |
| 394 | Prior Year | 125.95 | 105.40 | 111.29 | 118.75 | 102.15 | 119.46 | 1,381.53 |
| 395 | Increase (Decrease) | 48.54 | 6.45 | 25.64 | 5.43 | (0.78) | (15.92) | 300.46 |
| 396 | **636710 WT-WorkFlow Processing Fee** | | | | | | | |
| 397 | Test Year | 790.10 | 833.88 | 725.49 | 794.49 | 757.18 | 872.20 | 9,122.42 |
| 398 | Prior Year | 842.28 | 787.34 | 777.62 | 753.66 | 759.28 | 1,303.48 | 9,992.08 |
| 399 | Increase (Decrease) | (52.18) | 46.54 | (52.13) | 40.83 | (2.10) | (431.28) | (869.66) |
| 400 | **636720 WT-WorkFlow Billing Postage** | | | | | | | |
| 401 | Test Year | 912.92 | 902.38 | 905.18 | 989.79 | 959.90 | 1,019.74 | 11,025.27 |
| 402 | Prior Year | 938.96 | 938.59 | 945.44 | 952.59 | 885.32 | 969.85 | 11,078.73 |
| 403 | Increase (Decrease) | (26.04) | (36.21) | (40.26) | 37.20 | 74.58 | 49.89 | (53.46) |
| 404 | **636740 WT-ACO Lockbox Fees** | | | | | | | |
| 405 | Test Year | 336.94 | 299.01 | 337.73 | 294.06 | 309.33 | 303.84 | 3,667.04 |
| 406 | Prior Year | 340.27 | 302.61 | 394.45 | 291.35 | 310.98 | 439.45 | 4,111.96 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 407 | Increase (Decrease) | (205.95) | (118.11) | 96.45 | (64.56) | (42.19) | 87.64 |
| 408 | **636800 WT-Cont Serv-Oth-A&G** | | | | | | |
| 409 | Test Year | 1,565.14 | 2,388.63 | 4,379.01 | 2,064.03 | 2,142.01 | 3,274.84 |
| 410 | Prior Year | 2,056.71 | 1,712.29 | 2,794.65 | 2,512.74 | 2,402.96 | 3,687.39 |
| 411 | Increase (Decrease) | (491.57) | 676.34 | 1,584.36 | (448.71) | (260.95) | (412.55) |
| 412 | **636810 WT-Cont Serv-Oth-A&G-HRDW MANT** | | | | | | |
| 413 | Test Year | 70.98 | 183.97 | 404.25 | 130.15 | 156.16 | 130.03 |
| 414 | Prior Year | 176.41 | (13.20) | 25.93 | 32.07 | 18.70 | 406.28 |
| 415 | Increase (Decrease) | (105.43) | 197.17 | 378.32 | 98.08 | 137.46 | (276.25) |
| 416 | **636820 WT-Cont Serv-Oth-A&G-SFTW MANT** | | | | | | |
| 417 | Test Year | 1,172.92 | 1,333.21 | 1,395.22 | 1,375.54 | 1,557.14 | 1,556.87 |
| 418 | Prior Year | 2,082.06 | 1,033.52 | 1,415.50 | 1,718.15 | 1,253.43 | 1,067.01 |
| 419 | Increase (Decrease) | (909.14) | 299.69 | (20.28) | (342.61) | 303.71 | 489.86 |
| 420 | **641800 WT-Rent Bldg/RP-A & G** | | | | | | |
| 421 | Test Year | 838.88 | 808.81 | 817.38 | 816.38 | 809.14 | 819.08 |
| 422 | Prior Year | 816.13 | 798.92 | 822.70 | 800.17 | 795.73 | 799.15 |
| 423 | Increase (Decrease) | 22.75 | 9.89 | (5.32) | 16.21 | 13.41 | 19.93 |
| 424 | **642800 WT-Rent Equip-A & G** | | | | | | |
| 425 | Test Year | 18.66 | 197.00 | 126.67 | 127.04 | 19.66 | 123.44 |
| 426 | Prior Year | 18.58 | 126.03 | 87.72 | 122.37 | 97.62 | 97.62 |
| 427 | Increase (Decrease) | 0.08 | 70.97 | 38.95 | 4.67 | (77.96) | 25.82 |
| 428 | **650800 WT-Trans-A & G** | | | | | | |
| 429 | Test Year | 18.80 | 21.45 | 280.62 | 2.63 | 2.33 | 62.45 |
| 430 | Prior Year | 2.24 | 48.44 | 1.24 | 0.33 | 0.06 | 0.31 |
| 431 | Increase (Decrease) | 16.56 | (26.99) | 279.38 | 2.30 | 2.27 | 62.14 |
| 432 | **656800 WT-Ins-Vehicle-A & G** | | | | | | |
| 433 | Test Year | 357.92 | 355.33 | 327.90 | 373.39 | 337.55 | 489.09 |
| 434 | Prior Year | 258.21 | 312.04 | 296.91 | 225.89 | 241.71 | 254.79 |
| 435 | Increase (Decrease) | 99.71 | 43.29 | 30.99 | 147.50 | 95.84 | 234.30 |

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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 407 | Increase (Decrease) | (3.33) | (3.60) | (56.72) | 2.71 | (1.65) | (135.61) | (444.92) |
| 408 | **636800 WT-Cont Serv-Oth-A&G** | | | | | | | |
| 409 | Test Year | 2,117.62 | 1,817.44 | 1,948.91 | 2,949.08 | 2,227.90 | 3,945.64 | 30,820.25 |
| 410 | Prior Year | (381.69) | 1,755.80 | 1,996.33 | 1,595.16 | 2,252.70 | 3,514.26 | 25,899.30 |
| 411 | Increase (Decrease) | 2,499.31 | 61.64 | (47.42) | 1,353.92 | (24.80) | 431.38 | 4,920.95 |
| 412 | **636810 WT-Cont Serv-Oth-A&G-HRDW MANT** | | | | | | | |
| 413 | Test Year | 151.44 | 105.36 | 232.18 | 181.07 | 73.55 | 282.70 | 2,101.84 |
| 414 | Prior Year | 77.70 | (397.46) | 207.66 | 120.06 | 71.50 | 52.78 | 778.43 |
| 415 | Increase (Decrease) | 73.74 | 502.82 | 24.52 | 61.01 | 2.05 | 229.92 | 1,323.41 |
| 416 | **636820 WT-Cont Serv-Oth-A&G-SFTW MANT** | | | | | | | |
| 417 | Test Year | 1,615.56 | 1,659.13 | 1,760.86 | 1,696.60 | 1,653.11 | 1,725.24 | 18,501.40 |
| 418 | Prior Year | 1,178.15 | 759.58 | 1,104.59 | 1,157.59 | 1,100.55 | 1,179.53 | 15,049.66 |
| 419 | Increase (Decrease) | 437.41 | 899.55 | 656.27 | 539.01 | 552.56 | 545.71 | 3,451.74 |
| 420 | **641800 WT-Rent Bldg/RP-A & G** | | | | | | | |
| 421 | Test Year | 814.31 | 815.92 | 812.90 | 813.12 | 807.96 | 826.24 | 9,800.12 |
| 422 | Prior Year | 801.24 | 817.56 | 807.62 | 791.33 | 794.92 | 824.52 | 9,669.99 |
| 423 | Increase (Decrease) | 13.07 | (1.64) | 5.28 | 21.79 | 13.04 | 1.72 | 130.13 |
| 424 | **642800 WT-Rent Equip-A & G** | | | | | | | |
| 425 | Test Year | 124.61 | 275.17 | 150.56 | - | 257.59 | 160.32 | 1,580.72 |
| 426 | Prior Year | 18.58 | - | 379.80 | 18.62 | 195.51 | 195.51 | 1,357.96 |
| 427 | Increase (Decrease) | 106.03 | 275.17 | (229.24) | (18.62) | 62.08 | (35.19) | 222.76 |
| 428 | **650800 WT-Trans-A & G** | | | | | | | |
| 429 | Test Year | 110.07 | 0.74 | 128.76 | 3.12 | 14.30 | 84.29 | 729.56 |
| 430 | Prior Year | 0.76 | 47.60 | 0.61 | 203.30 | 70.01 | 394.92 | 769.82 |
| 431 | Increase (Decrease) | 109.31 | (46.86) | 128.15 | (200.18) | (55.71) | (310.63) | (40.26) |
| 432 | **656800 WT-Ins-Vehicle-A & G** | | | | | | | |
| 433 | Test Year | 398.36 | 301.46 | 388.34 | 373.70 | 307.08 | 318.58 | 4,328.70 |
| 434 | Prior Year | 361.76 | 389.24 | 348.49 | 364.89 | 364.72 | 319.97 | 3,738.62 |
| 435 | Increase (Decrease) | 36.60 | (87.78) | 39.85 | 8.81 | (57.64) | (1.39) | 590.08 |

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Docket No. 218, Sub 573
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 436 | **657800 WT-Ins-Gen Liab-A & G** | | | | | | |
| 437 | Test Year | 2,378.54 | 2,378.54 | 2,378.54 | 2,385.42 | 2,385.42 | 2,385.42 |
| 438 | Prior Year | 1,698.76 | 1,698.76 | 1,698.76 | 1,700.04 | 1,700.04 | 1,700.04 |
| 439 | Increase (Decrease) | 679.78 | 679.78 | 679.78 | 685.38 | 685.38 | 685.38 |
| 440 | **658800 WT-Ins-Work Comp-A & G** | | | | | | |
| 441 | Test Year | 740.37 | 707.27 | 665.09 | 757.24 | 684.58 | 992.02 |
| 442 | Prior Year | 508.15 | 614.12 | 584.33 | 444.57 | 475.67 | 501.44 |
| 443 | Increase (Decrease) | 232.22 | 93.15 | 80.76 | 312.67 | 208.91 | 490.58 |
| 444 | **659800 WT-Ins-Other-A & G** | | | | | | |
| 445 | Test Year | 1,002.72 | 1,002.72 | 1,002.72 | 1,005.62 | 1,005.62 | 1,005.62 |
| 446 | Prior Year | 976.80 | 976.80 | 976.80 | 977.54 | 977.54 | 977.54 |
| 447 | Increase (Decrease) | 25.92 | 25.92 | 25.92 | 28.08 | 28.08 | 28.08 |
| 448 | **666800 WT-Reg Com-Amort Rate Case-A&G** | | | | | | |
| 449 | Test Year | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 |
| 450 | Prior Year | 751.20 | 751.20 | 751.20 | 751.20 | 751.20 | 751.20 |
| 451 | Increase (Decrease) | 1,144.91 | 1,144.91 | 1,144.91 | 1,144.91 | 1,144.91 | 1,144.91 |
| 452 | **675700 WT-Misc-Cust Accts** | | | | | | |
| 453 | Test Year | 55.27 | 55.27 | 116.69 | 55.43 | 55.43 | 55.43 |
| 454 | Prior Year | 55.05 | 55.05 | 55.05 | 55.09 | 55.09 | 55.09 |
| 455 | Increase (Decrease) | 0.22 | 0.22 | 61.64 | 0.34 | 0.34 | 0.34 |
| 456 | **675800 WT-Misc-A&G** | | | | | | |
| 457 | Test Year | 139.90 | 103.62 | 23.38 | 130.31 | 16.18 | 13.99 |
| 458 | Prior Year | 92.51 | 83.58 | 82.45 | 138.91 | (25.11) | (100.65) |
| 459 | Increase (Decrease) | 47.39 | 20.04 | (59.07) | (8.60) | 41.29 | 114.64 |
| 460 | **675804 WT-Misc-A&G-ACT&EVNT 50% D** | | | | | | |
| 461 | Test Year | - | - | - | - | - | - |
| 462 | Prior Year | - | - | - | - | - | - |
| 463 | Increase (Decrease) | - | - | - | - | - | - |
| 464 | **675805 WT-Misc-A&G-Civic Org Events** | | | | | | |

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NCUC Form W-1 – Rate Case Information Report
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 436 | **657800 WT-Ins-Gen Liab-A & G** | | | | | | | |
| 437 | Test Year | 2,407.89 | 2,407.89 | 2,407.89 | 2,411.93 | 2,411.93 | 2,411.93 | 28,751.34 |
| 438 | Prior Year | 1,698.12 | 1,698.12 | 1,698.12 | 1,702.48 | 1,702.48 | 1,702.48 | 20,398.20 |
| 439 | Increase (Decrease) | 709.77 | 709.77 | 709.77 | 709.45 | 709.45 | 709.45 | 8,353.14 |
| 440 | **658800 WT-Ins-Work Comp-A & G** | | | | | | | |
| 441 | Test Year | 807.94 | 611.43 | 787.61 | 757.90 | 622.80 | (8,487.77) | (353.52) |
| 442 | Prior Year | 711.93 | 766.04 | 685.84 | 718.13 | 717.73 | 629.75 | 7,357.70 |
| 443 | Increase (Decrease) | 96.01 | (154.61) | 101.77 | 39.77 | (94.93) | (9,117.52) | (7,711.22) |
| 444 | **659800 WT-Ins-Other-A & G** | | | | | | | |
| 445 | Test Year | 1,015.10 | 1,015.10 | 1,015.10 | 1,016.80 | 1,016.80 | 1,016.80 | 12,120.72 |
| 446 | Prior Year | 976.43 | 976.43 | 976.43 | 978.94 | 978.94 | 978.94 | 11,729.13 |
| 447 | Increase (Decrease) | 38.67 | 38.67 | 38.67 | 37.86 | 37.86 | 37.86 | 391.59 |
| 448 | **666800 WT-Reg Com-Amort Rate Case-A&G** | | | | | | | |
| 449 | Test Year | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 | 1,896.11 | 22,753.32 |
| 450 | Prior Year | 751.20 | 751.20 | 751.20 | 1,896.11 | 1,896.11 | 1,896.11 | 12,449.13 |
| 451 | Increase (Decrease) | 1,144.91 | 1,144.91 | 1,144.91 | - | - | - | 10,304.19 |
| 452 | **675700 WT-Misc-Cust Accts** | | | | | | | |
| 453 | Test Year | 55.95 | 55.95 | 55.95 | 56.05 | 56.05 | 28.03 | 701.50 |
| 454 | Prior Year | 55.03 | 55.03 | 55.03 | 55.17 | 55.17 | 299.93 | 905.78 |
| 455 | Increase (Decrease) | 0.92 | 0.92 | 0.92 | 0.88 | 0.88 | (271.90) | (204.28) |
| 456 | **675800 WT-Misc-A&G** | | | | | | | |
| 457 | Test Year | 142.20 | 45.09 | (662.37) | 79.47 | 82.22 | 285.84 | 399.83 |
| 458 | Prior Year | 413.30 | 14.40 | 76.63 | 1,592.90 | 5.72 | 208.33 | 2,582.97 |
| 459 | Increase (Decrease) | (271.10) | 30.69 | (739.00) | (1,513.43) | 76.50 | 77.51 | (2,183.14) |
| 460 | **675804 WT-Misc-A&G-ACT&EVNT 50% D** | | | | | | | |
| 461 | Test Year | - | - | - | - | - | - | - |
| 462 | Prior Year | - | 0.50 | - | (0.50) | - | - | - |
| 463 | Increase (Decrease) | - | (0.50) | - | 0.50 | - | - | - |
| 464 | **675805 WT-Misc-A&G-Civic Org Events** | | | | | | | |

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Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 465 | Test Year | - | - | - | 22.04 | - | - |
| 466 | Prior Year | - | - | - | - | - | - |
| 467 | Increase (Decrease) | - | - | - | 22.04 | - | - |
| 468 | **675808 WT-Misc-A&G-COMM EXP** | | | | | | |
| 469 | Test Year | 795.08 | 841.41 | 1,323.09 | 658.66 | 1,054.05 | 1,310.89 |
| 470 | Prior Year | 1,003.50 | 883.36 | 1,056.87 | 1,283.13 | 1,181.44 | 1,165.16 |
| 471 | Increase (Decrease) | (208.42) | (41.95) | 266.22 | (624.47) | (127.39) | 145.73 |
| 472 | **675809 WT-Misc-A&G-TOLL FREE** | | | | | | |
| 473 | Test Year | - | - | - | - | - | - |
| 474 | Prior Year | - | - | - | - | - | - |
| 475 | Increase (Decrease) | - | - | - | - | - | - |
| 476 | **675810 WT-Misc-A&G-DATA LINES** | | | | | | |
| 477 | Test Year | 656.40 | 590.83 | 1,040.96 | 858.44 | 530.27 | 417.84 |
| 478 | Prior Year | 350.25 | 566.04 | 774.86 | 710.97 | 285.64 | 1,034.08 |
| 479 | Increase (Decrease) | 306.15 | 24.79 | 266.10 | 147.47 | 244.63 | (616.24) |
| 480 | **675812 WT-Misc-A&G-NETWORK SUPPORT** | | | | | | |
| 481 | Test Year | 0.14 | - | 3.50 | 0.10 | - | 0.90 |
| 482 | Prior Year | - | - | - | 2.41 | - | - |
| 483 | Increase (Decrease) | 0.14 | - | 3.50 | (2.31) | - | 0.90 |
| 484 | **675816 WT-Misc-A&G-CONTRIB** | | | | | | |
| 485 | Test Year | - | 4.84 | - | - | - | 5.88 |
| 486 | Prior Year | - | - | - | - | 4.87 | - |
| 487 | Increase (Decrease) | - | 4.84 | - | - | (4.87) | 5.88 |
| 488 | **675819 WT-Misc-A&G-Office Supplies** | | | | | | |
| 489 | Test Year | 146.98 | 274.24 | 208.22 | 184.95 | 206.69 | 208.27 |
| 490 | Prior Year | 164.66 | 224.74 | 166.35 | 1,603.49 | 283.37 | (275.49) |
| 491 | Increase (Decrease) | (17.68) | 49.50 | 41.87 | (1,418.54) | (76.68) | 483.76 |
| 492 | **675820 WT-Misc-A&G-DIRECTORS** | | | | | | |
| 493 | Test Year | 431.05 | - | 381.50 | - | 49.69 | 382.61 |

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Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 465 | Test Year | - | - | - | - | - | - | 22.04 |
| 466 | Prior Year | - | - | - | - | - | - | - |
| 467 | Increase (Decrease) | - | - | - | - | - | - | 22.04 |
| 468 | **675808 WT-Misc-A&G-COMM EXP** | | | | | | | |
| 469 | Test Year | 1,015.94 | 1,508.18 | 969.68 | 1,038.01 | 863.65 | 1,014.74 | 12,393.38 |
| 470 | Prior Year | 1,016.97 | 1,150.07 | 786.02 | 1,638.79 | 1,195.30 | 1,106.35 | 13,466.96 |
| 471 | Increase (Decrease) | (1.03) | 358.11 | 183.66 | (600.78) | (331.65) | (91.61) | (1,073.58) |
| 472 | **675809 WT-Misc-A&G-TOLL FREE** | | | | | | | |
| 473 | Test Year | - | - | - | - | - | - | - |
| 474 | Prior Year | - | - | - | 0.03 | - | - | 0.03 |
| 475 | Increase (Decrease) | - | - | - | (0.03) | - | - | (0.03) |
| 476 | **675810 WT-Misc-A&G-DATA LINES** | | | | | | | |
| 477 | Test Year | 532.96 | 1,440.46 | 321.35 | 620.37 | 661.78 | (287.96) | 7,383.70 |
| 478 | Prior Year | 228.00 | 884.22 | 262.03 | 1,044.29 | 1,017.37 | 717.38 | 7,875.13 |
| 479 | Increase (Decrease) | 304.96 | 556.24 | 59.32 | (423.92) | (355.59) | (1,005.34) | (491.43) |
| 480 | **675812 WT-Misc-A&G-NETWORK SUPPORT** | | | | | | | |
| 481 | Test Year | - | 2.92 | - | (5.44) | - | 0.74 | 2.86 |
| 482 | Prior Year | - | 0.18 | - | - | - | - | 2.59 |
| 483 | Increase (Decrease) | - | 2.74 | - | (5.44) | - | 0.74 | 0.27 |
| 484 | **675816 WT-Misc-A&G-CONTRIB** | | | | | | | |
| 485 | Test Year | 5.06 | - | - | - | - | - | 15.78 |
| 486 | Prior Year | - | - | - | - | - | 5.02 | 9.89 |
| 487 | Increase (Decrease) | 5.06 | - | - | - | - | (5.02) | 5.89 |
| 488 | **675819 WT-Misc-A&G-Office Supplies** | | | | | | | |
| 489 | Test Year | 283.84 | 404.12 | 170.67 | 180.51 | 167.09 | 123.00 | 2,558.58 |
| 490 | Prior Year | 319.11 | 275.35 | 115.38 | 138.48 | 178.09 | 187.20 | 3,380.73 |
| 491 | Increase (Decrease) | (35.27) | 128.77 | 55.29 | 42.03 | (11.00) | (64.20) | (822.15) |
| 492 | **675820 WT-Misc-A&G-DIRECTORS** | | | | | | | |
| 493 | Test Year | 50.16 | - | - | 437.10 | - | 386.86 | 2,118.97 |

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Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 494 | Prior Year | 810.40 | (243.12) | - | 567.71 | - | - |
| 495 | Increase (Decrease) | (379.35) | 243.12 | 381.50 | (567.71) | 49.69 | 382.61 |
| 496 | **675822 WT-Misc-A&G-DISAST RECOV** | | | | | | |
| 497 | Test Year | 134.77 | 134.77 | 134.77 | 134.98 | 134.98 | 134.98 |
| 498 | Prior Year | 134.48 | 134.48 | 134.48 | 134.54 | 134.54 | 134.54 |
| 499 | Increase (Decrease) | 0.29 | 0.29 | 0.29 | 0.44 | 0.44 | 0.44 |
| 500 | **675824 WT-Misc-A&G-DUES** | | | | | | |
| 501 | Test Year | 217.41 | 156.06 | 153.49 | 156.75 | 299.86 | 976.00 |
| 502 | Prior Year | 210.34 | 194.49 | 179.68 | 220.67 | 624.77 | 173.90 |
| 503 | Increase (Decrease) | 7.07 | (38.43) | (26.19) | (63.92) | (324.91) | 802.10 |
| 504 | **675825 WT-Misc-A&G-Promotional Items** | | | | | | |
| 505 | Test Year | - | - | 6.19 | - | - | 0.92 |
| 506 | Prior Year | - | 7.72 | - | - | 0.93 | 6.00 |
| 507 | Increase (Decrease) | - | (7.72) | 6.19 | - | (0.93) | (5.08) |
| 508 | **675827 WT-Misc-A&G-FINES&PENALTIES** | | | | | | |
| 509 | Test Year | 12.55 | 22.37 | 3.25 | 2.80 | 8.92 | 8.50 |
| 510 | Prior Year | 6.83 | 8.35 | 104.64 | 0.02 | 2.04 | 10.38 |
| 511 | Increase (Decrease) | 5.72 | 14.02 | (101.39) | 2.78 | 6.88 | (1.88) |
| 512 | **675828 WT-Misc-A&G-LIC&PER** | | | | | | |
| 513 | Test Year | 217.30 | 318.11 | 233.26 | 218.52 | 232.67 | 340.29 |
| 514 | Prior Year | 489.98 | 331.35 | 216.67 | 222.34 | 339.53 | 93.81 |
| 515 | Increase (Decrease) | (272.68) | (13.24) | 16.59 | (3.82) | (106.86) | 246.48 |
| 516 | **675830 WT-Misc-A&G-MAIL&POST** | | | | | | |
| 517 | Test Year | 7.91 | 318.31 | 11.96 | 4.23 | 29.62 | 13.98 |
| 518 | Prior Year | 21.05 | 15.45 | 154.33 | 213.66 | 323.07 | (86.78) |
| 519 | Increase (Decrease) | (13.14) | 302.86 | (142.37) | (209.43) | (293.45) | 100.76 |
| 520 | **675831 WT-Misc-A&G-MAIL OVERNIGHT** | | | | | | |
| 521 | Test Year | 27.12 | 66.56 | 105.41 | 50.39 | 47.42 | 78.12 |
| 522 | Prior Year | 67.99 | 75.79 | 97.85 | 73.90 | 70.11 | 66.23 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 494 | Prior Year | 436.97 | - | - | 438.09 | - | - | 2,010.05 |
| 495 | Increase (Decrease) | (386.81) | - | - | (0.99) | - | 386.86 | 108.92 |
| 496 | **675822 WT-Misc-A&G-DISAST RECOV** | | | | | | | |
| 497 | Test Year | 135.67 | 135.67 | 135.67 | 135.80 | 135.80 | 135.80 | 1,623.66 |
| 498 | Prior Year | 134.45 | 134.45 | 134.45 | 134.64 | 134.64 | 134.64 | 1,614.33 |
| 499 | Increase (Decrease) | 1.22 | 1.22 | 1.22 | 1.16 | 1.16 | 1.16 | 9.33 |
| 500 | **675824 WT-Misc-A&G-DUES** | | | | | | | |
| 501 | Test Year | 214.64 | 303.70 | 294.13 | 300.05 | 500.64 | 381.34 | 3,954.07 |
| 502 | Prior Year | 265.12 | 376.48 | 560.89 | 249.60 | 249.79 | 321.33 | 3,627.06 |
| 503 | Increase (Decrease) | (50.48) | (72.78) | (266.76) | 50.45 | 250.85 | 60.01 | 327.01 |
| 504 | **675825 WT-Misc-A&G-Promotional Items** | | | | | | | |
| 505 | Test Year | - | - | 1.04 | - | - | - | 8.15 |
| 506 | Prior Year | - | - | 5.91 | 7.73 | - | - | 28.29 |
| 507 | Increase (Decrease) | - | - | (4.87) | (7.73) | - | - | (20.14) |
| 508 | **675827 WT-Misc-A&G-FINES&PENALTIES** | | | | | | | |
| 509 | Test Year | 15.15 | 13.67 | 24.03 | 1.29 | 85.17 | 126.43 | 324.13 |
| 510 | Prior Year | 1.64 | 46.30 | 11.79 | 64.12 | 22.64 | 75.03 | 353.78 |
| 511 | Increase (Decrease) | 13.51 | (32.63) | 12.24 | (62.83) | 62.53 | 51.40 | (29.65) |
| 512 | **675828 WT-Misc-A&G-LIC&PER** | | | | | | | |
| 513 | Test Year | 287.80 | 239.73 | 268.21 | 351.67 | 216.67 | 223.84 | 3,148.07 |
| 514 | Prior Year | 339.46 | 211.01 | 286.67 | 234.42 | 271.71 | 220.18 | 3,257.13 |
| 515 | Increase (Decrease) | (51.66) | 28.72 | (18.46) | 117.25 | (55.04) | 3.66 | (109.06) |
| 516 | **675830 WT-Misc-A&G-MAIL&POST** | | | | | | | |
| 517 | Test Year | 24.91 | 25.91 | 22.18 | 37.42 | 16.70 | 13.31 | 526.44 |
| 518 | Prior Year | 389.88 | 7.91 | 27.55 | 148.74 | 35.99 | 17.82 | 1,268.67 |
| 519 | Increase (Decrease) | (364.97) | 18.00 | (5.37) | (111.32) | (19.29) | (4.51) | (742.23) |
| 520 | **675831 WT-Misc-A&G-MAIL OVERNIGHT** | | | | | | | |
| 521 | Test Year | 31.94 | 38.87 | 67.12 | 38.03 | 76.07 | 96.30 | 723.35 |
| 522 | Prior Year | 69.88 | 49.10 | 52.38 | 50.87 | 30.71 | 54.39 | 759.20 |

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Docket No. 218, Sub 573
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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 523 | Increase (Decrease) | (40.87) | (9.23) | 7.56 | (23.51) | (22.69) | 11.89 |
| 524 | **675832 WT-Misc-A&G-MAINT** | | | | | | |
| 525 | Test Year | 115.18 | 115.18 | 115.18 | 115.51 | 115.51 | 115.51 |
| 526 | Prior Year | 32.52 | 28.63 | 272.25 | 109.92 | 109.92 | 109.92 |
| 527 | Increase (Decrease) | 82.66 | 86.55 | (157.07) | 5.59 | 5.59 | 5.59 |
| 528 | **675834 WT-Misc-A&G-MEALS 100% DED** | | | | | | |
| 529 | Test Year | 7.00 | 31.39 | 13.08 | 17.71 | 22.43 | 41.23 |
| 530 | Prior Year | 74.36 | 88.21 | 28.38 | 19.78 | 20.14 | 43.20 |
| 531 | Increase (Decrease) | (67.36) | (56.82) | (15.30) | (2.07) | 2.29 | (1.97) |
| 532 | **675836 WT-Misc-A&G-MEALS 50% DED** | | | | | | |
| 533 | Test Year | 7.61 | 1.03 | 11.85 | 24.12 | 47.46 | 46.26 |
| 534 | Prior Year | 62.11 | 50.41 | 81.46 | 12.07 | 2.35 | 9.00 |
| 535 | Increase (Decrease) | (54.50) | (49.38) | (69.61) | 12.05 | 45.11 | 37.26 |
| 536 | **675840 WT-Misc-A&G-SEMINARS** | | | | | | |
| 537 | Test Year | 85.61 | 289.19 | 929.76 | 47.56 | 31.95 | (643.02) |
| 538 | Prior Year | 427.37 | 9.23 | 120.83 | (12.56) | 13.55 | 1.28 |
| 539 | Increase (Decrease) | (341.76) | 279.96 | 808.93 | 60.12 | 18.40 | (644.30) |
| 540 | **675842 WT-Misc-A&G-SUBSCRIPT** | | | | | | |
| 541 | Test Year | 77.82 | 24.06 | 98.27 | 50.29 | 66.10 | 9.59 |
| 542 | Prior Year | 153.82 | 48.72 | 2.61 | 7.70 | 73.59 | 15.92 |
| 543 | Increase (Decrease) | (76.00) | (24.66) | 95.66 | 42.59 | (7.49) | (6.33) |
| 544 | **675846 WT-Misc-A&G-TRV** | | | | | | |
| 545 | Test Year | 11.21 | 48.34 | 28.47 | 61.37 | 70.88 | 61.57 |
| 546 | Prior Year | 40.33 | 72.38 | 30.03 | 51.57 | 52.25 | 7.67 |
| 547 | Increase (Decrease) | (29.12) | (24.04) | (1.56) | 9.80 | 18.63 | 53.90 |
| 548 | **675847 WT-Misc-A&G-TRV-Auto Mile Reim** | | | | | | |
| 549 | Test Year | - | 0.24 | - | 0.08 | 0.09 | 0.65 |
| 550 | Prior Year | 20.17 | (2.95) | 1.09 | 0.63 | 0.11 | - |
| 551 | Increase (Decrease) | (20.17) | 3.19 | (1.09) | (0.55) | (0.02) | 0.65 |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 523 | Increase (Decrease) | (37.94) | (10.23) | 14.74 | (12.84) | 45.36 | 41.91 | (35.85) |
| 524 | **675832 WT-Misc-A&G-MAINT** | | | | | | | |
| 525 | Test Year | 116.60 | 116.60 | 117.50 | 117.69 | 117.69 | 117.69 | 1,395.84 |
| 526 | Prior Year | 109.79 | 109.79 | 110.61 | 111.03 | 129.67 | 110.90 | 1,344.95 |
| 527 | Increase (Decrease) | 6.81 | 6.81 | 6.89 | 6.66 | (11.98) | 6.79 | 50.89 |
| 528 | **675834 WT-Misc-A&G-MEALS 100% DED** | | | | | | | |
| 529 | Test Year | 168.88 | 80.35 | 82.93 | 98.50 | 45.31 | 106.57 | 715.38 |
| 530 | Prior Year | 18.16 | 3.38 | 6.78 | 24.43 | 54.34 | 3.93 | 385.09 |
| 531 | Increase (Decrease) | 150.72 | 76.97 | 76.15 | 74.07 | (9.03) | 102.64 | 330.29 |
| 532 | **675836 WT-Misc-A&G-MEALS 50% DED** | | | | | | | |
| 533 | Test Year | 25.71 | 38.82 | 31.65 | 14.44 | 122.00 | 31.33 | 402.28 |
| 534 | Prior Year | 9.61 | 11.95 | 6.03 | 32.34 | 21.71 | 7.67 | 306.71 |
| 535 | Increase (Decrease) | 16.10 | 26.87 | 25.62 | (17.90) | 100.29 | 23.66 | 95.57 |
| 536 | **675840 WT-Misc-A&G-SEMINARS** | | | | | | | |
| 537 | Test Year | 390.10 | 313.21 | 67.84 | 53.70 | 374.73 | 573.08 | 2,513.71 |
| 538 | Prior Year | 40.66 | (3.96) | 885.76 | (29.25) | 45.48 | 321.02 | 1,819.41 |
| 539 | Increase (Decrease) | 349.44 | 317.17 | (817.92) | 82.95 | 329.25 | 252.06 | 694.30 |
| 540 | **675842 WT-Misc-A&G-SUBSCRIPT** | | | | | | | |
| 541 | Test Year | 45.57 | 12.79 | 137.73 | 262.48 | 28.11 | 36.26 | 849.07 |
| 542 | Prior Year | 45.40 | 246.04 | 237.68 | 114.01 | 22.01 | 33.04 | 1,000.54 |
| 543 | Increase (Decrease) | 0.17 | (233.25) | (99.95) | 148.47 | 6.10 | 3.22 | (151.47) |
| 544 | **675846 WT-Misc-A&G-TRV** | | | | | | | |
| 545 | Test Year | 54.15 | 90.00 | 99.19 | 78.76 | 61.01 | 112.36 | 777.31 |
| 546 | Prior Year | 46.63 | 52.40 | 53.07 | 49.39 | 57.81 | 62.10 | 575.63 |
| 547 | Increase (Decrease) | 7.52 | 37.60 | 46.12 | 29.37 | 3.20 | 50.26 | 201.68 |
| 548 | **675847 WT-Misc-A&G-TRV-Auto Mile Reim** | | | | | | | |
| 549 | Test Year | 2.86 | 0.37 | 46.00 | 0.84 | 2.57 | 6.86 | 60.56 |
| 550 | Prior Year | 0.06 | - | 1.50 | 41.46 | 1.45 | - | 63.52 |
| 551 | Increase (Decrease) | 2.80 | 0.37 | 44.50 | (40.62) | 1.12 | 6.86 | (2.96) |

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Docket No. 218, Sub 573
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Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 552 | **675848 WT-Misc-A&G-TRV-RENTAL CAR** | | | | | | |
| 553 | Test Year | - | - | 2.08 | 0.12 | 5.30 | 2.96 |
| 554 | Prior Year | 24.71 | 2.95 | 12.12 | 134.75 | 0.06 | - |
| 555 | Increase (Decrease) | (24.71) | (2.95) | (10.04) | (134.63) | 5.24 | 2.96 |
| 556 | **675849 WT-Misc-A&G-TRV-Airplane** | | | | | | |
| 557 | Test Year | 0.88 | - | 1.06 | 28.63 | 5.00 | 66.37 |
| 558 | Prior Year | 147.15 | 121.98 | 68.91 | (29.88) | - | 24.13 |
| 559 | Increase (Decrease) | (146.27) | (121.98) | (67.85) | 58.51 | 5.00 | 42.24 |
| 560 | **675850 WT-Misc-A&G-TRV-HOTEL** | | | | | | |
| 561 | Test Year | 18.24 | - | 28.58 | 10.62 | 94.61 | 82.06 |
| 562 | Prior Year | 196.98 | 44.82 | 65.13 | 31.09 | - | 3.40 |
| 563 | Increase (Decrease) | (178.74) | (44.82) | (36.55) | (20.47) | 94.61 | 78.66 |
| 564 | **675856 WT-Misc-A&G-UNIFORMS** | | | | | | |
| 565 | Test Year | (145.41) | - | 44.18 | 1.74 | 349.92 | 100.88 |
| 566 | Prior Year | 141.40 | 1.13 | 500.44 | - | - | - |
| 567 | Increase (Decrease) | (286.81) | (1.13) | (456.26) | 1.74 | 349.92 | 100.88 |
| 568 | **675858 WT-Misc-A&G-Bank Fees** | | | | | | |
| 569 | Test Year | 409.82 | 82.84 | 74.18 | 851.46 | 79.73 | 1,114.21 |
| 570 | Prior Year | 480.77 | (125.71) | 699.67 | 84.56 | 418.11 | 1,111.89 |
| 571 | Increase (Decrease) | (70.95) | 208.55 | (625.49) | 766.90 | (338.38) | 2.32 |
| 572 | **675861 WT-Misc-A&G-SERVICE CLEARING** | | | | | | |
| 573 | Test Year | - | - | - | 74.32 | - | - |
| 574 | Prior Year | - | - | 234.95 | - | - | - |
| 575 | Increase (Decrease) | - | - | (234.95) | 74.32 | - | - |
| 576 | **675864 WT-Misc-A&G-Claims** | | | | | | |
| 577 | Test Year | - | - | - | 63.40 | - | - |
| 578 | Prior Year | - | - | - | - | - | - |
| 579 | Increase (Decrease) | - | - | - | 63.40 | - | - |
| 580 | **675865 WT-Misc-A&G-AR/AP Adj** | | | | | | |

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NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 552 | **675848 WT-Misc-A&G-TRV-RENTAL CAR** | | | | | | | |
| 553 | Test Year | 7.70 | 6.46 | 2.31 | 0.32 | 19.04 | 10.79 | 57.08 |
| 554 | Prior Year | 4.82 | 0.57 | 0.83 | 33.31 | 0.17 | - | 214.29 |
| 555 | Increase (Decrease) | 2.88 | 5.89 | 1.48 | (32.99) | 18.87 | 10.79 | (157.21) |
| 556 | **675849 WT-Misc-A&G-TRV-Airplane** | | | | | | | |
| 557 | Test Year | 31.59 | 31.79 | 19.13 | 13.16 | 70.64 | 39.74 | 307.99 |
| 558 | Prior Year | 35.71 | 0.50 | (1.93) | 59.52 | 1.31 | 1.67 | 429.07 |
| 559 | Increase (Decrease) | (4.12) | 31.29 | 21.06 | (46.36) | 69.33 | 38.07 | (121.08) |
| 560 | **675850 WT-Misc-A&G-TRV-HOTEL** | | | | | | | |
| 561 | Test Year | 260.35 | 121.47 | 65.18 | 62.72 | 368.13 | 95.95 | 1,207.91 |
| 562 | Prior Year | 12.77 | 4.89 | 5.71 | 29.13 | 44.83 | 8.32 | 447.07 |
| 563 | Increase (Decrease) | 247.58 | 116.58 | 59.47 | 33.59 | 323.30 | 87.63 | 760.84 |
| 564 | **675856 WT-Misc-A&G-UNIFORMS** | | | | | | | |
| 565 | Test Year | - | - | - | - | 3.24 | 148.59 | 503.14 |
| 566 | Prior Year | - | - | - | 238.25 | 345.97 | 1,235.14 | 2,462.33 |
| 567 | Increase (Decrease) | - | - | - | (238.25) | (342.73) | (1,086.55) | (1,959.19) |
| 568 | **675858 WT-Misc-A&G-Bank Fees** | | | | | | | |
| 569 | Test Year | 83.37 | 329.51 | 83.71 | 1,601.78 | 95.45 | 1,424.81 | 6,230.87 |
| 570 | Prior Year | 409.99 | 82.53 | 1,228.09 | 405.75 | 82.60 | 1,240.25 | 6,118.50 |
| 571 | Increase (Decrease) | (326.62) | 246.98 | (1,144.38) | 1,196.03 | 12.85 | 184.56 | 112.37 |
| 572 | **675861 WT-Misc-A&G-SERVICE CLEARING** | | | | | | | |
| 573 | Test Year | 205.39 | - | - | 112.06 | - | - | 391.77 |
| 574 | Prior Year | 49.90 | - | 132.22 | - | - | 137.49 | 554.56 |
| 575 | Increase (Decrease) | 155.49 | - | (132.22) | 112.06 | - | (137.49) | (162.79) |
| 576 | **675864 WT-Misc-A&G-Claims** | | | | | | | |
| 577 | Test Year | - | - | - | - | - | - | 63.40 |
| 578 | Prior Year | - | - | - | - | - | - | - |
| 579 | Increase (Decrease) | - | - | - | - | - | - | 63.40 |
| 580 | **675865 WT-Misc-A&G-AR/AP Adj** | | | | | | | |

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|---|---|---|---|---|---|---|---|
| 581 | Test Year | 0.40 | - | - | - | - | - |
| 582 | Prior Year | - | - | - | - | - | - |
| 583 | Increase (Decrease) | 0.40 | - | - | - | - | - |
| 584 | **675866 WT-Misc-A&G-Utilities** | | | | | | |
| 585 | Test Year | - | - | - | - | - | - |
| 586 | Prior Year | 41.26 | 16.27 | - | - | - | - |
| 587 | Increase (Decrease) | (41.26) | (16.27) | - | - | - | - |
| 588 | **676210 WT-Cap OH Credit-Labor** | | | | | | |
| 589 | Test Year | (596.43) | (506.88) | (531.56) | (481.94) | (871.20) | (1,831.30) |
| 590 | Prior Year | (299.02) | (401.34) | (366.31) | (191.21) | (431.32) | (424.77) |
| 591 | Increase (Decrease) | (297.41) | (105.54) | (165.25) | (290.73) | (439.88) | (1,406.53) |
| 592 | **676220 WT-Cap OH Credit-Benefits** | | | | | | |
| 593 | Test Year | (1,140.96) | (1,300.16) | (1,369.62) | (1,045.62) | (1,347.87) | (2,990.28) |
| 594 | Prior Year | (620.41) | (1,174.68) | (1,294.80) | (690.35) | (1,136.88) | (1,292.96) |
| 595 | Increase (Decrease) | (520.55) | (125.48) | (74.82) | (355.27) | (210.99) | (1,697.32) |
| 596 | **676230 WT-Cap OH Credit-PR Taxes** | | | | | | |
| 597 | Test Year | (297.10) | (341.45) | (515.24) | (267.67) | (432.78) | (760.64) |
| 598 | Prior Year | (171.70) | (388.67) | (387.55) | (161.07) | (342.13) | (306.23) |
| 599 | Increase (Decrease) | (125.40) | 47.22 | (127.69) | (106.60) | (90.65) | (454.41) |
| 600 | **676240 WT-Cap OH Credit-Other** | | | | | | |
| 601 | Test Year | (704.22) | (956.61) | (876.35) | (579.72) | (969.78) | (1,641.42) |
| 602 | Prior Year | (435.56) | (775.54) | (711.01) | (346.57) | (638.95) | (638.72) |
| 603 | Increase (Decrease) | (268.66) | (181.07) | (165.34) | (233.15) | (330.83) | (1,002.70) |
| 604 | | | | | | | |
| 605 | **4-Other Expense** | | | | | | |
| 606 | **403000 Deprec Exp-Utility Plant** | | | | | | |
| 607 | Test Year | 23,719.88 | 23,745.72 | 25,202.80 | 26,275.01 | 28,521.32 | 24,012.85 |
| 608 | Prior Year | 23,179.46 | 23,196.80 | 23,223.79 | 23,251.35 | 23,265.52 | 23,419.27 |
| 609 | Increase (Decrease) | 540.42 | 548.92 | 1,979.01 | 3,023.66 | 5,255.80 | 593.58 |

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|---|---|---|---|---|---|---|---|---|
| 581 | Test Year | - | - | - | - | - | - | 0.40 |
| 582 | Prior Year | - | - | - | - | - | - | - |
| 583 | Increase (Decrease) | - | - | - | - | - | - | 0.40 |
| 584 | **675866 WT-Misc-A&G-Utilities** | | | | | | | |
| 585 | Test Year | - | - | - | - | - | - | - |
| 586 | Prior Year | 15.73 | - | - | - | - | - | 73.26 |
| 587 | Increase (Decrease) | (15.73) | - | - | - | - | - | (73.26) |
| 588 | **676210 WT-Cap OH Credit-Labor** | | | | | | | |
| 589 | Test Year | (705.00) | (478.87) | (818.28) | (968.96) | (959.59) | (691.46) | (9,441.47) |
| 590 | Prior Year | (817.55) | (482.45) | (528.88) | (569.51) | (2,191.84) | (695.38) | (7,399.58) |
| 591 | Increase (Decrease) | 112.55 | 3.58 | (289.40) | (399.45) | 1,232.25 | 3.92 | (2,041.89) |
| 592 | **676220 WT-Cap OH Credit-Benefits** | | | | | | | |
| 593 | Test Year | (1,084.18) | (894.92) | (1,392.99) | (1,464.03) | (1,009.24) | (798.14) | (15,838.01) |
| 594 | Prior Year | (1,461.21) | (1,226.80) | (1,147.42) | (1,523.04) | (1,508.18) | (897.94) | (13,974.67) |
| 595 | Increase (Decrease) | 377.03 | 331.88 | (245.57) | 59.01 | 498.94 | 99.80 | (1,863.34) |
| 596 | **676230 WT-Cap OH Credit-PR Taxes** | | | | | | | |
| 597 | Test Year | (245.58) | (199.22) | (343.38) | (325.85) | (247.26) | (186.65) | (4,162.82) |
| 598 | Prior Year | (364.66) | (286.40) | (267.77) | (345.71) | (527.34) | (216.48) | (3,765.71) |
| 599 | Increase (Decrease) | 119.08 | 87.18 | (75.61) | 19.86 | 280.08 | 29.83 | (397.11) |
| 600 | **676240 WT-Cap OH Credit-Other** | | | | | | | |
| 601 | Test Year | (847.75) | (663.59) | (863.95) | (931.37) | (679.26) | (566.51) | (10,280.53) |
| 602 | Prior Year | (931.00) | (876.39) | (634.95) | (1,056.70) | (1,161.29) | 324.56 | (7,882.12) |
| 603 | Increase (Decrease) | 83.25 | 212.80 | (229.00) | 125.33 | 482.03 | (891.07) | (2,398.41) |
| 604 | | | | | | | | |
| 605 | **4-Other Expense** | | | | | | | |
| 606 | **403000 Deprec Exp-Utility Plant** | | | | | | | |
| 607 | Test Year | 25,994.75 | 26,047.23 | 26,062.66 | 26,125.17 | 26,192.65 | 26,293.27 | 308,193.31 |
| 608 | Prior Year | 23,456.81 | 23,514.15 | 23,565.55 | 23,465.86 | 23,584.83 | 24,221.43 | 281,344.82 |
| 609 | Increase (Decrease) | 2,537.94 | 2,533.08 | 2,497.11 | 2,659.31 | 2,607.82 | 2,071.84 | 26,848.49 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 610 | **403020 Deprec Exp-Other Phy Prop** | | | | | | |
| 611 | Test Year | 5,307.12 | 5,324.92 | 5,289.33 | 5,394.49 | 7,222.78 | 3,364.91 |
| 612 | Prior Year | 4,173.91 | 4,372.45 | 4,406.60 | 4,429.75 | 4,445.37 | 4,910.29 |
| 613 | Increase (Decrease) | 1,133.21 | 952.47 | 882.73 | 964.74 | 2,777.41 | (1,545.38) |
| 614 | **404827 Pension - Non Service Cost** | | | | | | |
| 615 | Test Year | (134.49) | (134.53) | (238.81) | (169.86) | (169.87) | (155.90) |
| 616 | Prior Year | (51.60) | (51.11) | (50.55) | (215.62) | (91.93) | (91.94) |
| 617 | Increase (Decrease) | (82.89) | (83.42) | (188.26) | 45.76 | (77.94) | (63.96) |
| 618 | **404828 OPEB - Non Service Cost** | | | | | | |
| 619 | Test Year | 121.96 | 121.79 | (80.61) | 54.53 | 54.53 | 54.51 |
| 620 | Prior Year | 59.18 | 59.38 | 59.60 | 42.65 | 55.36 | 55.35 |
| 621 | Increase (Decrease) | 62.78 | 62.41 | (140.21) | 11.88 | (0.83) | (0.84) |
| 622 | **407201 Amort-Tank Painting** | | | | | | |
| 623 | Test Year | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 |
| 624 | Prior Year | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 |
| 625 | Increase (Decrease) | - | - | - | - | - | - |
| 626 | **407301 Amort-CIAC** | | | | | | |
| 627 | Test Year | (18,815.66) | (18,846.84) | (18,922.81) | (19,081.42) | (19,422.96) | (19,441.61) |
| 628 | Prior Year | (18,434.72) | (18,445.86) | (18,453.57) | (18,458.87) | (18,478.28) | (18,602.29) |
| 629 | Increase (Decrease) | (380.94) | (400.98) | (469.24) | (622.55) | (944.68) | (839.32) |
| 630 | **407400 Amort Regulatory Debits** | | | | | | |
| 631 | Test Year | 28.80 | 28.80 | 28.80 | 28.89 | 28.89 | 28.89 |
| 632 | Prior Year | 28.69 | 28.69 | 28.69 | 28.71 | 28.71 | 28.71 |
| 633 | Increase (Decrease) | 0.11 | 0.11 | 0.11 | 0.18 | 0.18 | 0.18 |
| 634 | **408101 Assessment-PUC** | | | | | | |
| 635 | Test Year | 101.24 | 89.35 | 120.36 | 123.13 | 175.50 | 173.23 |
| 636 | Prior Year | 95.29 | 90.89 | 92.91 | 116.05 | 141.52 | 148.15 |
| 637 | Increase (Decrease) | 5.95 | (1.54) | 27.45 | 7.08 | 33.98 | 25.08 |
| 638 | **408110 Property Taxes** | | | | | | |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 610 | **403020 Deprec Exp-Other Phy Prop** | | | | | | | |
| 611 | Test Year | 5,192.23 | 5,267.63 | 5,110.74 | 5,145.42 | 5,191.90 | 6,941.31 | 64,752.78 |
| 612 | Prior Year | 4,942.17 | 5,060.54 | 5,107.87 | 5,236.30 | 5,675.98 | 6,692.29 | 59,453.52 |
| 613 | Increase (Decrease) | 250.06 | 207.09 | 2.87 | (90.88) | (484.08) | 249.02 | 5,299.26 |
| 614 | **404827 Pension - Non Service Cost** | | | | | | | |
| 615 | Test Year | (170.84) | (166.67) | (166.55) | (166.78) | (167.11) | (166.76) | (2,008.17) |
| 616 | Prior Year | (91.82) | (91.62) | (91.82) | (92.04) | (92.06) | (92.08) | (1,104.19) |
| 617 | Increase (Decrease) | (79.02) | (75.05) | (74.73) | (74.74) | (75.05) | (74.68) | (903.98) |
| 618 | **404828 OPEB - Non Service Cost** | | | | | | | |
| 619 | Test Year | 55.05 | 55.16 | 55.06 | 55.10 | 55.41 | 55.08 | 657.57 |
| 620 | Prior Year | 55.30 | 55.42 | 55.30 | 55.45 | 55.44 | 55.42 | 663.85 |
| 621 | Increase (Decrease) | (0.25) | (0.26) | (0.24) | (0.35) | (0.03) | (0.34) | (6.28) |
| 622 | **407201 Amort-Tank Painting** | | | | | | | |
| 623 | Test Year | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 3,733.56 |
| 624 | Prior Year | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 311.13 | 3,733.56 |
| 625 | Increase (Decrease) | - | - | - | - | - | - | - |
| 626 | **407301 Amort-CIAC** | | | | | | | |
| 627 | Test Year | (19,454.74) | (19,468.63) | (19,501.61) | (19,522.25) | (19,545.90) | (19,550.01) | (231,574.44) |
| 628 | Prior Year | (18,648.06) | (18,709.22) | (18,712.65) | (18,785.75) | (18,798.52) | (18,947.44) | (223,475.23) |
| 629 | Increase (Decrease) | (806.68) | (759.41) | (788.96) | (736.50) | (747.38) | (602.57) | (8,099.21) |
| 630 | **407400 Amort Regulatory Debits** | | | | | | | |
| 631 | Test Year | 29.16 | 29.16 | 29.16 | 29.21 | 29.21 | 29.21 | 348.18 |
| 632 | Prior Year | 28.68 | 28.68 | 28.68 | 28.75 | 28.75 | 28.75 | 344.49 |
| 633 | Increase (Decrease) | 0.48 | 0.48 | 0.48 | 0.46 | 0.46 | 0.46 | 3.69 |
| 634 | **408101 Assessment-PUC** | | | | | | | |
| 635 | Test Year | 170.55 | 165.04 | (167.60) | 487.70 | 143.18 | 125.24 | 1,706.92 |
| 636 | Prior Year | 158.42 | 171.10 | 148.55 | 137.97 | 135.39 | 101.97 | 1,538.21 |
| 637 | Increase (Decrease) | 12.13 | (6.06) | (316.15) | 349.73 | 7.79 | 23.27 | 168.71 |
| 638 | **408110 Property Taxes** | | | | | | | |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 639 | Test Year | 2,768.83 | 2,752.45 | 2,768.83 | 2,733.80 | 2,760.31 | 2,760.47 |
| 640 | Prior Year | 2,555.35 | 2,555.35 | 2,555.35 | 2,555.93 | 2,555.40 | 2,555.40 |
| 641 | Increase (Decrease) | 213.48 | 197.10 | 213.48 | 177.87 | 204.91 | 205.07 |
| 642 | **408121 Payroll Taxes-FICA** | | | | | | |
| 643 | Test Year | 1,810.43 | 1,800.85 | 2,749.88 | 1,951.66 | 1,822.00 | 2,373.31 |
| 644 | Prior Year | 1,317.74 | 2,065.32 | 2,284.82 | 1,229.43 | 1,529.24 | 1,361.96 |
| 645 | Increase (Decrease) | 492.69 | (264.47) | 465.06 | 722.23 | 292.76 | 1,011.35 |
| 646 | **408122 Payroll Taxes-FUTA** | | | | | | |
| 647 | Test Year | 121.01 | 61.46 | 11.27 | 1.68 | 3.30 | 3.09 |
| 648 | Prior Year | 85.03 | 31.94 | 7.34 | 1.34 | 1.41 | 1.62 |
| 649 | Increase (Decrease) | 35.98 | 29.52 | 3.93 | 0.34 | 1.89 | 1.47 |
| 650 | **408123 Payroll Taxes-SUTA** | | | | | | |
| 651 | Test Year | 337.38 | 189.47 | 179.77 | (568.16) | 28.79 | 79.63 |
| 652 | Prior Year | 184.61 | 118.91 | 83.36 | 28.92 | 28.38 | 13.52 |
| 653 | Increase (Decrease) | 152.77 | 70.56 | 96.41 | (597.08) | 0.41 | 66.11 |
| 654 | **408139 Other Taxes-Misc** | | | | | | |
| 655 | Test Year | - | - | - | - | - | - |
| 656 | Prior Year | - | - | - | - | - | - |
| 657 | Increase (Decrease) | - | - | - | - | - | - |
| 658 | **408205 Other Taxes-Franchise Tax** | | | | | | |
| 659 | Test Year | 1,106.16 | 1,106.16 | 1,146.63 | 1,109.36 | 1,109.36 | 1,142.90 |
| 660 | Prior Year | 1,093.06 | 1,092.81 | 1,128.61 | 1,093.88 | 1,093.74 | 1,128.86 |
| 661 | Increase (Decrease) | 13.10 | 13.35 | 18.02 | 15.48 | 15.62 | 14.04 |
| 662 | **409101 Federal Income Tax** | | | | | | |
| 663 | Test Year | (1,913.81) | (3,052.75) | (3,786.65) | 31.76 | 13,822.87 | (9,771.75) |
| 664 | Prior Year | (5,342.30) | (3,140.28) | (1,947.17) | 4,226.09 | 9,278.43 | 6,638.91 |
| 665 | Increase (Decrease) | 3,428.49 | 87.53 | (1,839.48) | (4,194.33) | 4,544.44 | (16,410.66) |
| 666 | **409111 State Income Tax** | | | | | | |
| 667 | Test Year | (233.68) | (372.74) | 535.48 | 3.87 | 1,687.78 | (1,020.52) |

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**Aqua North Carolina, Inc.**
**Docket No. 218, Sub 573**
**NCUC Form W-1 – Rate Case Information Report**
**Item# 12 (a)**
**Monthly Expense Amounts - Test Yr vs Prior Yr**
**Test Year of January - December 2021**
**By Rate Division**

**Fairways Water**

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 639 | Test Year | 2,774.21 | 2,760.99 | 2,760.99 | 1,879.40 | 1,879.40 | 1,879.29 | 30,478.97 |
| 640 | Prior Year | 2,555.33 | 2,555.33 | 2,555.33 | 3,441.35 | 3,432.53 | 5,490.43 | 35,363.08 |
| 641 | Increase (Decrease) | 218.88 | 205.66 | 205.66 | (1,561.95) | (1,553.13) | (3,611.14) | (4,884.11) |
| 642 | **408121 Payroll Taxes-FICA** | | | | | | | |
| 643 | Test Year | 2,004.88 | 1,971.09 | 2,068.95 | 2,323.81 | 1,604.12 | 2,873.43 | 25,354.41 |
| 644 | Prior Year | 1,904.38 | 2,037.31 | 1,685.00 | 1,826.98 | 2,277.29 | 2,442.34 | 21,961.81 |
| 645 | Increase (Decrease) | 100.50 | (66.22) | 383.95 | 496.83 | (673.17) | 431.09 | 3,392.60 |
| 646 | **408122 Payroll Taxes-FUTA** | | | | | | | |
| 647 | Test Year | 3.45 | 3.82 | 3.01 | 2.77 | 2.17 | 3.22 | 220.25 |
| 648 | Prior Year | 2.67 | 3.43 | 1.51 | 2.28 | 2.69 | 0.37 | 141.63 |
| 649 | Increase (Decrease) | 0.78 | 0.39 | 1.50 | 0.49 | (0.52) | 2.85 | 78.62 |
| 650 | **408123 Payroll Taxes-SUTA** | | | | | | | |
| 651 | Test Year | (168.79) | 35.46 | 26.89 | (66.18) | 19.21 | 19.01 | 112.48 |
| 652 | Prior Year | (59.40) | 13.78 | 9.48 | 6.90 | 4.81 | 2.34 | 435.61 |
| 653 | Increase (Decrease) | (109.39) | 21.68 | 17.41 | (73.08) | 14.40 | 16.67 | (323.13) |
| 654 | **408139 Other Taxes-Misc** | | | | | | | |
| 655 | Test Year | - | 6.16 | - | - | - | - | 6.16 |
| 656 | Prior Year | - | 5.32 | - | - | - | - | 5.32 |
| 657 | Increase (Decrease) | - | 0.84 | - | - | - | - | 0.84 |
| 658 | **408205 Other Taxes-Franchise Tax** | | | | | | | |
| 659 | Test Year | 1,119.82 | 1,119.82 | 1,153.67 | 1,121.69 | 1,121.69 | 1,155.60 | 13,512.86 |
| 660 | Prior Year | 1,092.50 | 1,092.50 | 1,127.58 | 1,248.29 | (2,223.36) | 1,130.51 | 10,098.98 |
| 661 | Increase (Decrease) | 27.32 | 27.32 | 26.09 | (126.60) | 3,345.05 | 25.09 | 3,413.88 |
| 662 | **409101 Federal Income Tax** | | | | | | | |
| 663 | Test Year | 7,498.60 | 3,273.56 | (10,937.95) | 5,228.79 | 1,895.82 | (16,539.23) | (14,250.74) |
| 664 | Prior Year | 10,215.54 | 8,136.69 | (57,551.53) | 5,305.08 | (1,423.51) | 1,046.38 | (24,557.67) |
| 665 | Increase (Decrease) | (2,716.94) | (4,863.13) | 46,613.58 | (76.29) | 3,319.33 | (17,585.61) | 10,306.93 |
| 666 | **409111 State Income Tax** | | | | | | | |
| 667 | Test Year | 915.58 | 399.71 | (1,362.83) | 638.43 | 231.48 | (1,041.28) | 381.28 |

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Docket No. 218, Sub 573
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 668 | Prior Year | (652.30) | (383.42) | (237.75) | 516.00 | 1,132.90 | 810.61 |
| 669 | Increase (Decrease) | 418.62 | 10.68 | 773.23 | (512.13) | 554.88 | (1,831.13) |
| 670 | **410101 Deferred Federal Income Taxes** | | | | | | |
| 671 | Test Year | (2,560.62) | (2,506.62) | 7,868.17 | (3,100.38) | (4,181.74) | 13,130.26 |
| 672 | Prior Year | (2,228.88) | (2,281.40) | (2,315.18) | (2,764.63) | (3,262.03) | (3,395.32) |
| 673 | Increase (Decrease) | (331.74) | (225.22) | 10,183.35 | (335.75) | (919.71) | 16,525.58 |
| 674 | **410111 Deferred State Income Taxes** | | | | | | |
| 675 | Test Year | (273.19) | (267.43) | 490.76 | (330.77) | (446.15) | 1,445.79 |
| 676 | Prior Year | (237.80) | (243.40) | (247.00) | (294.95) | (348.03) | (362.24) |
| 677 | Increase (Decrease) | (35.39) | (24.03) | 737.76 | (35.82) | (98.12) | 1,808.03 |
| 678 | **426060 Misc NonUtil Exp-CHARIT CONTR** | | | | | | |
| 679 | Test Year | - | - | 18.96 | - | - | 9.51 |
| 680 | Prior Year | - | - | - | - | 4.73 | - |
| 681 | Increase (Decrease) | - | - | 18.96 | - | (4.73) | 9.51 |
| 682 | **426080 Misc NonUtil Exp-ACQUISITIONS** | | | | | | |
| 683 | Test Year | 120.04 | 51.63 | 125.85 | 74.63 | 73.30 | (80.65) |
| 684 | Prior Year | 104.21 | 74.78 | 104.43 | 120.61 | 148.14 | 97.24 |
| 685 | Increase (Decrease) | 15.83 | (23.15) | 21.42 | (45.98) | (74.84) | (177.89) |
| 686 | **426210 Misc NonUtil-Acq-Payroll-Rg** | | | | | | |
| 687 | Test Year | 199.23 | 78.87 | 172.94 | 140.87 | 160.91 | (117.78) |
| 688 | Prior Year | 175.97 | 111.40 | 627.45 | 202.31 | 289.77 | 179.53 |
| 689 | Increase (Decrease) | 23.26 | (32.53) | (454.51) | (61.44) | (128.86) | (297.31) |
| 690 | **426320 Misc NonUtil-N-Cust-Trv & Pers** | | | | | | |
| 691 | Test Year | - | - | - | 1.04 | 1.56 | - |
| 692 | Prior Year | - | - | - | - | - | - |
| 693 | Increase (Decrease) | - | - | - | 1.04 | 1.56 | - |
| 694 | **426900 Misc NonUtil Exp-OTHER** | | | | | | |
| 695 | Test Year | (3,058.26) | - | - | - | - | - |
| 696 | Prior Year | 15,948.00 | (16.45) | - | - | - | 4.62 |

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Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 668 | Prior Year | 1,247.32 | 993.49 | (3,355.18) | 647.76 | (173.82) | (2,327.98) | (1,782.37) |
| 669 | Increase (Decrease) | (331.74) | (593.78) | 1,992.35 | (9.33) | 405.30 | 1,286.70 | 2,163.65 |
| 670 | **410101 Deferred Federal Income Taxes** | | | | | | | |
| 671 | Test Year | (3,825.68) | (3,709.77) | 12,570.39 | (2,933.42) | (2,622.20) | 12,714.29 | 20,842.68 |
| 672 | Prior Year | (3,282.11) | (3,494.60) | 60,386.09 | (3,253.79) | (2,538.85) | (5,342.59) | 26,226.71 |
| 673 | Increase (Decrease) | (543.57) | (215.17) | (47,815.70) | 320.37 | (83.35) | 18,056.88 | (5,384.03) |
| 674 | **410111 Deferred State Income Taxes** | | | | | | | |
| 675 | Test Year | (408.16) | (395.79) | 1,562.79 | (312.97) | (279.76) | (740.68) | 44.44 |
| 676 | Prior Year | (350.16) | (372.84) | 3,587.76 | (347.14) | (270.87) | 64.30 | 577.63 |
| 677 | Increase (Decrease) | (58.00) | (22.95) | (2,024.97) | 34.17 | (8.89) | (804.98) | (533.19) |
| 678 | **426060 Misc NonUtil Exp-CHARIT CONTR** | | | | | | | |
| 679 | Test Year | - | 239.96 | - | 7.21 | - | - | 275.64 |
| 680 | Prior Year | - | - | - | - | - | - | 4.73 |
| 681 | Increase (Decrease) | - | 239.96 | - | 7.21 | - | - | 270.91 |
| 682 | **426080 Misc NonUtil Exp-ACQUISITIONS** | | | | | | | |
| 683 | Test Year | 9.75 | 42.92 | 103.66 | 70.85 | 92.18 | 35.12 | 719.28 |
| 684 | Prior Year | 117.88 | 119.26 | 156.92 | 92.38 | 201.47 | (11.72) | 1,325.60 |
| 685 | Increase (Decrease) | (108.13) | (76.34) | (53.26) | (21.53) | (109.29) | 46.84 | (606.32) |
| 686 | **426210 Misc NonUtil-Acq-Payroll-Rg** | | | | | | | |
| 687 | Test Year | 89.40 | 217.98 | 171.24 | 169.08 | 148.90 | 52.99 | 1,484.63 |
| 688 | Prior Year | 299.36 | 184.45 | 257.05 | 157.13 | 340.00 | 58.30 | 2,882.72 |
| 689 | Increase (Decrease) | (209.96) | 33.53 | (85.81) | 11.95 | (191.10) | (5.31) | (1,398.09) |
| 690 | **426320 Misc NonUtil-N-Cust-Trv & Pers** | | | | | | | |
| 691 | Test Year | - | - | - | - | - | - | 2.60 |
| 692 | Prior Year | - | - | - | - | - | - | - |
| 693 | Increase (Decrease) | - | - | - | - | - | - | 2.60 |
| 694 | **426900 Misc NonUtil Exp-OTHER** | | | | | | | |
| 695 | Test Year | - | - | - | 12.02 | 0.19 | (12.02) | (3,058.07) |
| 696 | Prior Year | 9.16 | - | (13.77) | - | - | - | 15,931.56 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 697 | Increase (Decrease) | (19,006.26) | 16.45 | - | - | - | (4.62) |
| 698 | **426950 Misc NonUtil-Nontax Ded Bus Ex** | | | | | | |
| 699 | Test Year | 284.45 | 308.34 | 289.72 | 285.27 | 285.27 | 285.27 |
| 700 | Prior Year | 307.11 | 266.10 | 247.90 | 648.56 | 234.20 | 299.32 |
| 701 | Increase (Decrease) | (22.66) | 42.24 | 41.82 | (363.29) | 51.07 | (14.05) |
| 702 | **427300 Interest Expense-Long-Term Deb** | | | | | | |
| 703 | Test Year | 360.91 | 316.54 | 341.81 | 402.98 | 405.68 | 386.26 |
| 704 | Prior Year | 469.85 | 431.41 | 450.59 | 417.87 | 425.68 | 401.83 |
| 705 | Increase (Decrease) | (108.94) | (114.87) | (108.78) | (14.89) | (20.00) | (15.57) |
| 706 | **427310 Interest Expense-Pushdown** | | | | | | |
| 707 | Test Year | 5,586.67 | 5,534.81 | 5,530.48 | 6,925.25 | 6,925.89 | 6,950.32 |
| 708 | Prior Year | 5,080.57 | 5,064.62 | 5,041.19 | 4,915.26 | 4,936.06 | 4,897.28 |
| 709 | Increase (Decrease) | 506.10 | 470.19 | 489.29 | 2,009.99 | 1,989.83 | 2,053.04 |
| 710 | **427400 Interest Expense-Customer Depo** | | | | | | |
| 711 | Test Year | 32.68 | - | 73.92 | 36.44 | 34.93 | 35.32 |
| 712 | Prior Year | 44.02 | 44.25 | 40.58 | 39.73 | 38.76 | 39.98 |
| 713 | Increase (Decrease) | (11.34) | (44.25) | 33.34 | (3.29) | (3.83) | (4.66) |
| 714 | **427500 Interest Expense-Other** | | | | | | |
| 715 | Test Year | 6.88 | - | - | - | - | - |
| 716 | Prior Year | 2.14 | (0.64) | - | - | - | - |
| 717 | Increase (Decrease) | 4.74 | 0.64 | - | - | - | - |
| 718 | **427600 Amort-Debt Issuance Costs** | | | | | | |
| 719 | Test Year | 312.74 | 309.84 | 309.60 | 387.68 | 387.71 | 389.08 |
| 720 | Prior Year | 313.28 | 312.29 | 310.84 | 303.08 | 304.36 | 301.97 |
| 721 | Increase (Decrease) | (0.54) | (2.45) | (1.24) | 84.60 | 83.35 | 87.11 |
| 722 | | | | | | | |
| 723 | | | | | | | |
| 724 | | | | | | | |
| 725 | **SUMMARY BY EXPENSE CATEGORY** | | | | | | |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 697 | Increase (Decrease) | (9.16) | - | 13.77 | 12.02 | 0.19 | (12.02) | (18,989.63) |
| 698 | **426950 Misc NonUtil-Nontax Ded Bus Ex** | | | | | | | |
| 699 | Test Year | 287.96 | 287.96 | 287.96 | 477.73 | 288.44 | 288.44 | 3,656.81 |
| 700 | Prior Year | 298.98 | 298.98 | 298.98 | 299.75 | 299.75 | 299.75 | 3,799.38 |
| 701 | Increase (Decrease) | (11.02) | (11.02) | (11.02) | 177.98 | (11.31) | (11.31) | (142.57) |
| 702 | **427300 Interest Expense-Long-Term Deb** | | | | | | | |
| 703 | Test Year | 386.84 | 375.60 | 348.18 | 324.93 | 346.74 | 324.62 | 4,321.09 |
| 704 | Prior Year | 406.26 | 398.56 | 380.09 | 383.85 | 362.59 | 367.41 | 4,895.99 |
| 705 | Increase (Decrease) | (19.42) | (22.96) | (31.91) | (58.92) | (15.85) | (42.79) | (574.90) |
| 706 | **427310 Interest Expense-Pushdown** | | | | | | | |
| 707 | Test Year | 6,970.99 | 6,984.99 | 6,887.33 | 6,827.36 | 7,548.66 | 7,591.89 | 80,264.64 |
| 708 | Prior Year | 4,892.02 | 5,324.27 | 5,354.69 | 5,334.46 | 5,327.72 | 5,338.92 | 61,507.06 |
| 709 | Increase (Decrease) | 2,078.97 | 1,660.72 | 1,532.64 | 1,492.90 | 2,220.94 | 2,252.97 | 18,757.58 |
| 710 | **427400 Interest Expense-Customer Depo** | | | | | | | |
| 711 | Test Year | 31.77 | 31.43 | 30.87 | 28.45 | 29.91 | 29.54 | 395.26 |
| 712 | Prior Year | 34.94 | 35.15 | 34.46 | 31.64 | 32.65 | 32.34 | 448.50 |
| 713 | Increase (Decrease) | (3.17) | (3.72) | (3.59) | (3.19) | (2.74) | (2.80) | (53.24) |
| 714 | **427500 Interest Expense-Other** | | | | | | | |
| 715 | Test Year | - | - | - | - | - | - | 6.88 |
| 716 | Prior Year | - | - | - | - | - | - | 1.50 |
| 717 | Increase (Decrease) | - | - | - | - | - | - | 5.38 |
| 718 | **427600 Amort-Debt Issuance Costs** | | | | | | | |
| 719 | Test Year | 393.08 | 390.25 | 384.79 | 378.67 | 396.14 | 398.41 | 4,437.99 |
| 720 | Prior Year | 301.65 | 307.32 | 309.06 | 307.91 | 307.51 | 308.16 | 3,687.43 |
| 721 | Increase (Decrease) | 91.43 | 82.93 | 75.73 | 70.76 | 88.63 | 90.25 | 750.56 |
| 722 | | | | | | | | |
| 723 | | | | | | | | |
| 724 | | | | | | | | |
| 725 | **SUMMARY BY EXPENSE CATEGORY** | | | | | | | |

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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 726 | **2-O&M Expense** | | | | | | |
| 727 | Test Year | 20,246.23 | 24,882.75 | 26,083.98 | 30,152.69 | 31,568.72 | 48,124.75 |
| 728 | Prior Year | 18,799.54 | 24,300.82 | 23,332.08 | 21,788.68 | 25,061.62 | 29,738.50 |
| 729 | Increase (Decrease) | 1,446.69 | 581.93 | 2,751.90 | 8,364.01 | 6,507.10 | 18,386.25 |
| 730 | **3-General Expense** | | | | | | |
| 731 | Test Year | 41,905.13 | 41,053.30 | 48,723.50 | 46,888.60 | 36,113.85 | 45,597.65 |
| 732 | Prior Year | 39,469.06 | 36,344.38 | 45,223.93 | 40,196.52 | 34,154.77 | 39,333.79 |
| 733 | Increase (Decrease) | 2,436.07 | 4,708.92 | 3,499.57 | 6,692.08 | 1,959.08 | 6,263.86 |
| 734 | **4-Other Expense** | | | | | | |
| 735 | Test Year | 15,647.83 | 16,951.22 | 30,537.61 | 23,022.88 | 41,603.09 | 26,348.52 |
| 736 | Prior Year | 28,581.00 | 15,665.96 | 17,753.96 | 22,744.58 | 28,068.54 | 25,153.76 |
| 737 | Increase (Decrease) | (12,933.17) | 1,285.26 | 12,783.65 | 278.30 | 13,534.55 | 1,194.76 |

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Test Year of January - December 2021
By Rate Division

Fairways Water

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 726 | **2-O&M Expense** | | | | | | | |
| 727 | Test Year | 33,797.86 | 27,073.10 | 31,190.65 | 30,345.13 | 30,770.79 | 29,917.95 | 364,154.60 |
| 728 | Prior Year | 14,640.43 | 38,815.03 | 28,215.02 | 19,205.73 | 29,273.23 | 21,241.58 | 294,412.26 |
| 729 | Increase (Decrease) | 19,157.43 | (11,741.93) | 2,975.63 | 11,139.40 | 1,497.56 | 8,676.37 | 69,742.34 |
| 730 | **3-General Expense** | | | | | | | |
| 731 | Test Year | 44,095.75 | 47,583.07 | 45,954.09 | 42,908.80 | 43,869.00 | 45,955.10 | 530,647.84 |
| 732 | Prior Year | 37,568.20 | 46,524.06 | 43,022.19 | 44,955.91 | 42,563.72 | 58,881.99 | 508,238.52 |
| 733 | Increase (Decrease) | 6,527.55 | 1,059.01 | 2,931.90 | (2,047.11) | 1,305.28 | (12,926.89) | 22,409.32 |
| 734 | **4-Other Expense** | | | | | | | |
| 735 | Test Year | 30,210.99 | 26,276.19 | 27,792.93 | 28,643.32 | 24,913.56 | 23,071.11 | 315,019.25 |
| 736 | Prior Year | 29,898.95 | 27,978.58 | 25,636.13 | 25,842.50 | 16,859.54 | 21,270.73 | 285,454.23 |
| 737 | Increase (Decrease) | 312.04 | (1,702.39) | 2,156.80 | 2,800.82 | 8,054.02 | 1,800.38 | 29,565.02 |

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Docket No. 218, Sub 573
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Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 1 | **2-O&M Expense** | | | | | | |
| 2 | **701110 SW-Collect Oper-LBR-Employ-Rg** | | | | | | |
| 3 | Test Year | (269.23) | 256.67 | 472.02 | 397.10 | 448.17 | 295.74 |
| 4 | Prior Year | 402.56 | 294.71 | (158.83) | 415.42 | 484.00 | 404.25 |
| 5 | Increase (Decrease) | (671.79) | (38.04) | 630.85 | (18.32) | (35.83) | (108.51) |
| 6 | **701119 SW-Collect Oper-LBR-Employ-OT** | | | | | | |
| 7 | Test Year | - | - | - | - | - | - |
| 8 | Prior Year | 1.04 | 2.14 | - | - | - | - |
| 9 | Increase (Decrease) | (1.04) | (2.14) | - | - | - | - |
| 10 | **701310 SW-Pump Oper-LBR-Employ-Rg** | | | | | | |
| 11 | Test Year | 1,024.20 | 1,571.84 | 1,121.40 | 1,209.70 | 2,172.69 | 1,013.51 |
| 12 | Prior Year | 929.27 | 972.68 | 607.67 | 927.58 | 879.42 | 971.91 |
| 13 | Increase (Decrease) | 94.93 | 599.16 | 513.73 | 282.12 | 1,293.27 | 41.60 |
| 14 | **701319 SW-Pump Oper-LBR-Employ-OT** | | | | | | |
| 15 | Test Year | 25.20 | 110.24 | 229.26 | 251.14 | 277.71 | 234.99 |
| 16 | Prior Year | 305.01 | 61.01 | 244.00 | 644.05 | 396.00 | 218.67 |
| 17 | Increase (Decrease) | (279.81) | 49.23 | (14.74) | (392.91) | (118.29) | 16.32 |
| 18 | **701410 SW-Pump Maint-LBR-Employ-Rg** | | | | | | |
| 19 | Test Year | - | - | - | - | - | - |
| 20 | Prior Year | 18.36 | - | - | - | - | - |
| 21 | Increase (Decrease) | (18.36) | - | - | - | - | - |
| 22 | **701510 SW-T&D Oper-LBR-Employ-Rg** | | | | | | |
| 23 | Test Year | 3,256.72 | 3,331.97 | 4,008.24 | 3,053.23 | 4,870.72 | 2,687.13 |
| 24 | Prior Year | 3,903.19 | 4,158.24 | 3,985.81 | 2,898.53 | 4,758.24 | 2,667.74 |
| 25 | Increase (Decrease) | (646.47) | (826.27) | 22.43 | 154.70 | 112.48 | 19.39 |
| 26 | **701519 SW-T&D Oper-LBR-Employ-OT** | | | | | | |
| 27 | Test Year | 586.44 | 717.31 | 1,112.77 | 593.67 | 1,142.49 | 559.27 |
| 28 | Prior Year | 933.57 | 1,396.93 | 2,184.55 | 1,797.11 | 1,654.07 | 737.03 |
| 29 | Increase (Decrease) | (347.13) | (679.62) | (1,071.78) | (1,203.44) | (511.58) | (177.76) |

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Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 1 | **2-O&M Expense** | | | | | | | |
| 2 | **701110 SW-Collect Oper-LBR-Employ-Rg** | | | | | | | |
| 3 | Test Year | 435.65 | (171.19) | 337.29 | 487.78 | 367.81 | (154.11) | 2,903.70 |
| 4 | Prior Year | 415.01 | (239.03) | 418.02 | 451.94 | 423.37 | 402.73 | 3,714.15 |
| 5 | Increase (Decrease) | 20.64 | 67.84 | (80.73) | 35.84 | (55.56) | (556.84) | (810.45) |
| 6 | **701119 SW-Collect Oper-LBR-Employ-OT** | | | | | | | |
| 7 | Test Year | - | - | - | - | - | - | - |
| 8 | Prior Year | - | - | - | - | 7.21 | - | 10.39 |
| 9 | Increase (Decrease) | - | - | - | - | (7.21) | - | (10.39) |
| 10 | **701310 SW-Pump Oper-LBR-Employ-Rg** | | | | | | | |
| 11 | Test Year | 979.40 | 1,243.53 | 1,288.44 | 1,871.83 | 756.90 | 734.81 | 14,988.25 |
| 12 | Prior Year | 635.27 | 1,174.29 | 1,026.41 | 916.34 | 1,839.53 | 1,222.01 | 12,102.38 |
| 13 | Increase (Decrease) | 344.13 | 69.24 | 262.03 | 955.49 | (1,082.63) | (487.20) | 2,885.87 |
| 14 | **701319 SW-Pump Oper-LBR-Employ-OT** | | | | | | | |
| 15 | Test Year | 363.16 | 170.90 | 262.21 | 491.34 | 0.93 | - | 2,417.08 |
| 16 | Prior Year | 646.09 | 500.20 | 125.05 | 541.88 | 375.15 | 41.68 | 4,098.79 |
| 17 | Increase (Decrease) | (282.93) | (329.30) | 137.16 | (50.54) | (374.22) | (41.68) | (1,681.71) |
| 18 | **701410 SW-Pump Maint-LBR-Employ-Rg** | | | | | | | |
| 19 | Test Year | - | - | - | 263.50 | 150.57 | - | 414.07 |
| 20 | Prior Year | - | - | - | - | - | - | 18.36 |
| 21 | Increase (Decrease) | - | - | - | 263.50 | 150.57 | - | 395.71 |
| 22 | **701510 SW-T&D Oper-LBR-Employ-Rg** | | | | | | | |
| 23 | Test Year | 2,400.51 | 3,369.31 | 2,285.76 | 4,359.70 | 2,359.93 | 2,537.78 | 38,521.00 |
| 24 | Prior Year | 3,127.83 | 2,285.39 | 2,499.33 | 3,382.82 | 4,893.50 | 2,791.91 | 41,352.53 |
| 25 | Increase (Decrease) | (727.32) | 1,083.92 | (213.57) | 976.88 | (2,533.57) | (254.13) | (2,831.53) |
| 26 | **701519 SW-T&D Oper-LBR-Employ-OT** | | | | | | | |
| 27 | Test Year | 527.88 | 964.00 | 732.73 | 1,329.73 | 621.03 | 1,065.31 | 9,952.63 |
| 28 | Prior Year | 1,086.81 | 982.59 | 625.25 | 1,368.85 | 712.56 | 197.60 | 13,676.92 |
| 29 | Increase (Decrease) | (558.93) | (18.59) | 107.48 | (39.12) | (91.53) | 867.71 | (3,724.29) |

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|---|---|---|---|---|---|---|---|
| 30 | **701610 SW-T&D Maint-LBR-Employ-Rg** | | | | | | |
| 31 | Test Year | - | - | - | - | - | - |
| 32 | Prior Year | - | - | 20.04 | - | 104.10 | 145.08 |
| 33 | Increase (Decrease) | - | - | (20.04) | - | (104.10) | (145.08) |
| 34 | **701670 SW-T&D Maint LBR-Emp-OthWrk-Rg** | | | | | | |
| 35 | Test Year | 2,135.72 | 1,192.14 | 1,742.10 | 1,635.78 | 2,669.81 | 2,056.36 |
| 36 | Prior Year | 1,923.69 | 1,214.77 | 1,071.15 | 685.27 | 1,991.79 | 1,001.56 |
| 37 | Increase (Decrease) | 212.03 | (22.63) | 670.95 | 950.51 | 678.02 | 1,054.80 |
| 38 | **710500 SW-Purchased WW-T&D-OPER** | | | | | | |
| 39 | Test Year | 552.08 | 677.53 | 1,033.83 | 130.50 | 263.47 | 1,655.00 |
| 40 | Prior Year | (205.42) | 416.62 | 416.34 | 207.03 | 193.93 | 253.02 |
| 41 | Increase (Decrease) | 757.50 | 260.91 | 617.49 | (76.53) | 69.54 | 1,401.98 |
| 42 | **711500 SW-Sludge Removal-T&D-OPER** | | | | | | |
| 43 | Test Year | 11,115.00 | 14,625.00 | 19,575.00 | 17,940.00 | 7,665.00 | 20,355.00 |
| 44 | Prior Year | 20,107.50 | 13,860.00 | 13,807.50 | 34,215.00 | 14,505.00 | 9,435.00 |
| 45 | Increase (Decrease) | (8,992.50) | 765.00 | 5,767.50 | (16,275.00) | (6,840.00) | 10,920.00 |
| 46 | **715100 SW-Purchased PWR-Collect Oper** | | | | | | |
| 47 | Test Year | 9,041.36 | 8,431.36 | 8,237.09 | 8,510.37 | 8,536.34 | 9,465.71 |
| 48 | Prior Year | 8,691.84 | 8,652.62 | 8,736.10 | 7,994.29 | 8,501.05 | 1,262.61 |
| 49 | Increase (Decrease) | 349.52 | (221.26) | (499.01) | 516.08 | 35.29 | 8,203.10 |
| 50 | **716100 SW-Fuel PWR Prod-Collect Oper** | | | | | | |
| 51 | Test Year | - | - | - | - | - | - |
| 52 | Prior Year | - | (108.20) | - | - | - | - |
| 53 | Increase (Decrease) | - | 108.20 | - | - | - | - |
| 54 | **718300 SW-Chem-Pump Oper-GENERAL** | | | | | | |
| 55 | Test Year | - | - | - | 169.48 | - | - |
| 56 | Prior Year | - | - | - | - | - | - |
| 57 | Increase (Decrease) | - | - | - | 169.48 | - | - |
| 58 | **718500 SW-Chem-T&D Oper-GENERAL** | | | | | | |

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Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 30 | **701610 SW-T&D Maint-LBR-Employ-Rg** | | | | | | | |
| 31 | Test Year | - | - | - | - | - | - | - |
| 32 | Prior Year | - | - | - | - | - | - | 269.22 |
| 33 | Increase (Decrease) | - | - | - | - | - | - | (269.22) |
| 34 | **701670 SW-T&D Maint LBR-Emp-OthWrk-Rg** | | | | | | | |
| 35 | Test Year | 2,080.22 | 1,878.58 | 2,166.15 | 3,135.12 | 3,654.11 | 5,141.91 | 29,488.00 |
| 36 | Prior Year | 2,073.57 | 1,141.58 | 1,778.76 | 1,472.48 | 3,922.81 | 2,121.15 | 20,398.58 |
| 37 | Increase (Decrease) | 6.65 | 737.00 | 387.39 | 1,662.64 | (268.70) | 3,020.76 | 9,089.42 |
| 38 | **710500 SW-Purchased WW-T&D-OPER** | | | | | | | |
| 39 | Test Year | 490.44 | 437.10 | 358.15 | 116.16 | 1,205.32 | 1,737.10 | 8,656.68 |
| 40 | Prior Year | 587.10 | 247.29 | 552.45 | 285.36 | 581.65 | 837.13 | 4,372.50 |
| 41 | Increase (Decrease) | (96.66) | 189.81 | (194.30) | (169.20) | 623.67 | 899.97 | 4,284.18 |
| 42 | **711500 SW-Sludge Removal-T&D-OPER** | | | | | | | |
| 43 | Test Year | 18,100.00 | 12,350.00 | 14,300.00 | 13,020.00 | 13,000.00 | 5,200.00 | 167,245.00 |
| 44 | Prior Year | 10,725.00 | 13,500.00 | 5,265.00 | 8,190.00 | 11,700.00 | 10,530.00 | 165,840.00 |
| 45 | Increase (Decrease) | 7,375.00 | (1,150.00) | 9,035.00 | 4,830.00 | 1,300.00 | (5,330.00) | 1,405.00 |
| 46 | **715100 SW-Purchased PWR-Collect Oper** | | | | | | | |
| 47 | Test Year | 8,717.82 | 9,870.60 | 11,338.19 | 10,653.19 | 10,056.45 | 14,255.35 | 117,113.83 |
| 48 | Prior Year | 9,853.20 | 17,246.02 | 9,238.91 | 1,316.78 | 8,877.87 | 8,919.28 | 99,290.57 |
| 49 | Increase (Decrease) | (1,135.38) | (7,375.42) | 2,099.28 | 9,336.41 | 1,178.58 | 5,336.07 | 17,823.26 |
| 50 | **716100 SW-Fuel PWR Prod-Collect Oper** | | | | | | | |
| 51 | Test Year | - | - | - | - | - | - | - |
| 52 | Prior Year | 1.92 | (1.92) | 697.29 | - | - | 587.34 | 1,176.43 |
| 53 | Increase (Decrease) | (1.92) | 1.92 | (697.29) | - | - | (587.34) | (1,176.43) |
| 54 | **718300 SW-Chem-Pump Oper-GENERAL** | | | | | | | |
| 55 | Test Year | - | - | - | - | - | - | 169.48 |
| 56 | Prior Year | - | - | - | - | - | - | - |
| 57 | Increase (Decrease) | - | - | - | - | - | - | 169.48 |
| 58 | **718500 SW-Chem-T&D Oper-GENERAL** | | | | | | | |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 59 | Test Year | 1,779.95 | 3,457.70 | 5,200.08 | 1,371.96 | 3,578.40 | 2,848.72 |
| 60 | Prior Year | 1,788.30 | 1,298.61 | 2,532.87 | 2,096.47 | 5,362.12 | 2,986.68 |
| 61 | Increase (Decrease) | (8.35) | 2,159.09 | 2,667.21 | (724.51) | (1,783.72) | (137.96) |
| 62 | **720300 SW-Mat&Sup-Pump Oper** | | | | | | |
| 63 | Test Year | - | - | - | - | - | - |
| 64 | Prior Year | - | 19.14 | - | - | - | - |
| 65 | Increase (Decrease) | - | (19.14) | - | - | - | - |
| 66 | **720500 SW-Mat&Sup-T&D Oper** | | | | | | |
| 67 | Test Year | - | - | 67.09 | 375.32 | 6.56 | 111.69 |
| 68 | Prior Year | 33.77 | 6.13 | 4.50 | 35.79 | 20.13 | 21.04 |
| 69 | Increase (Decrease) | (33.77) | (6.13) | 62.59 | 339.53 | (13.57) | 90.65 |
| 70 | **720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY** | | | | | | |
| 71 | Test Year | - | - | - | - | - | - |
| 72 | Prior Year | - | - | - | 1.50 | - | - |
| 73 | Increase (Decrease) | - | - | - | (1.50) | - | - |
| 74 | **735300 SW-Cont Serv-Test-Pump Oper** | | | | | | |
| 75 | Test Year | 897.71 | 1,226.34 | 864.19 | 1,702.03 | 191.44 | 1,482.33 |
| 76 | Prior Year | 452.33 | 2,159.26 | 2,480.12 | 1,182.22 | 10.08 | 1,382.47 |
| 77 | Increase (Decrease) | 445.38 | (932.92) | (1,615.93) | 519.81 | 181.36 | 99.86 |
| 78 | **735400 SW-Cont Serv-Test-Pump Maint** | | | | | | |
| 79 | Test Year | - | - | - | - | - | - |
| 80 | Prior Year | - | 40.00 | (40.00) | - | 245.00 | - |
| 81 | Increase (Decrease) | - | (40.00) | 40.00 | - | (245.00) | - |
| 82 | **736200 SW-Cont Serv-Oth-Collect Maint** | | | | | | |
| 83 | Test Year | - | 666.97 | 6,369.06 | 486.47 | - | - |
| 84 | Prior Year | 2,074.15 | 375.54 | - | 3,111.96 | 2,010.27 | 6,583.52 |
| 85 | Increase (Decrease) | (2,074.15) | 291.43 | 6,369.06 | (2,625.49) | (2,010.27) | (6,583.52) |
| 86 | **736201 SW-Cont Serv-Oth-Collect Maint Hauling** | | | | | | |
| 87 | Test Year | 1,375.00 | 1,982.00 | 6,750.00 | 6,672.50 | 1,000.00 | 2,882.00 |

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NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
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Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 59 | Test Year | 3,612.59 | 1,685.95 | 3,303.63 | 4,370.35 | 1,266.64 | 3,235.59 | 35,711.56 |
| 60 | Prior Year | 4,346.57 | 2,440.27 | 1,055.44 | 2,147.86 | 2,198.32 | 1,841.24 | 30,094.75 |
| 61 | Increase (Decrease) | (733.98) | (754.32) | 2,248.19 | 2,222.49 | (931.68) | 1,394.35 | 5,616.81 |
| 62 | **720300 SW-Mat&Sup-Pump Oper** | | | | | | | |
| 63 | Test Year | - | - | - | - | - | - | - |
| 64 | Prior Year | - | - | - | - | - | - | 19.14 |
| 65 | Increase (Decrease) | - | - | - | - | - | - | (19.14) |
| 66 | **720500 SW-Mat&Sup-T&D Oper** | | | | | | | |
| 67 | Test Year | 14.47 | 33.74 | 34.34 | 102.94 | 25.67 | 300.87 | 1,072.69 |
| 68 | Prior Year | 15.75 | 84.54 | 47.64 | 7.84 | 1.82 | - | 278.95 |
| 69 | Increase (Decrease) | (1.28) | (50.80) | (13.30) | 95.10 | 23.85 | 300.87 | 793.74 |
| 70 | **720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY** | | | | | | | |
| 71 | Test Year | - | - | 0.64 | - | 101.41 | - | 102.05 |
| 72 | Prior Year | - | - | - | 2.08 | - | - | 3.58 |
| 73 | Increase (Decrease) | - | - | 0.64 | (2.08) | 101.41 | - | 98.47 |
| 74 | **735300 SW-Cont Serv-Test-Pump Oper** | | | | | | | |
| 75 | Test Year | 1,400.90 | 1,277.68 | 1,025.67 | 1,219.92 | 550.52 | 937.76 | 12,776.49 |
| 76 | Prior Year | 1,634.98 | 1,792.12 | 640.21 | 1,237.81 | 1,076.04 | 1,422.33 | 15,469.97 |
| 77 | Increase (Decrease) | (234.08) | (514.44) | 385.46 | (17.89) | (525.52) | (484.57) | (2,693.48) |
| 78 | **735400 SW-Cont Serv-Test-Pump Maint** | | | | | | | |
| 79 | Test Year | - | - | - | - | - | - | - |
| 80 | Prior Year | - | - | - | - | - | - | 245.00 |
| 81 | Increase (Decrease) | - | - | - | - | - | - | (245.00) |
| 82 | **736200 SW-Cont Serv-Oth-Collect Maint** | | | | | | | |
| 83 | Test Year | - | - | - | - | 485.66 | - | 8,008.16 |
| 84 | Prior Year | - | 312.87 | - | 1,250.29 | 355.78 | - | 16,074.38 |
| 85 | Increase (Decrease) | - | (312.87) | - | (1,250.29) | 129.88 | - | (8,066.22) |
| 86 | **736201 SW-Cont Serv-Oth-Collect Maint Hauling** | | | | | | | |
| 87 | Test Year | 3,628.00 | 3,218.90 | 5,758.75 | 1,675.00 | 9,500.00 | 3,725.00 | 48,167.15 |

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**Docket No. 218, Sub 573**
**NCUC Form W-1 – Rate Case Information Report**
**Item# 12 (a)**
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**Test Year of January - December 2021**
**By Rate Division**

**Fairways Sewer**

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 88 | Prior Year | 234.00 | 2,100.00 | 1,165.50 | 1,800.00 | 1,425.00 | 7,994.80 |
| 89 | Increase (Decrease) | 1,141.00 | (118.00) | 5,584.50 | 4,872.50 | (425.00) | (5,112.80) |
| 90 | **736400 SW-Cont Serv-Oth-Pump Maint** | | | | | | |
| 91 | Test Year | - | - | - | - | - | - |
| 92 | Prior Year | - | - | - | 7,318.00 | 4,615.00 | 9,790.00 |
| 93 | Increase (Decrease) | - | - | - | (7,318.00) | (4,615.00) | (9,790.00) |
| 94 | **736500 SW-Cont Serv-Oth-T&D Oper** | | | | | | |
| 95 | Test Year | 452.89 | 80.16 | 64.11 | 80.51 | (80.51) | - |
| 96 | Prior Year | 80.20 | 117.26 | 80.20 | 80.20 | 80.20 | 80.20 |
| 97 | Increase (Decrease) | 372.69 | (37.10) | (16.09) | 0.31 | (160.71) | (80.20) |
| 98 | **736600 SW-Cont Serv-Oth-T&D Maint** | | | | | | |
| 99 | Test Year | 124.50 | 167.22 | 271.05 | 223.71 | 263.71 | 258.44 |
| 100 | Prior Year | 236.93 | 307.04 | 239.40 | 134.79 | 77.56 | 131.93 |
| 101 | Increase (Decrease) | (112.43) | (139.82) | 31.65 | 88.92 | 186.15 | 126.51 |
| 102 | **736610 SW-Cont Serv Other Build & Grounds** | | | | | | |
| 103 | Test Year | 248.49 | 844.05 | 709.26 | 398.77 | 1,985.62 | 5,090.83 |
| 104 | Prior Year | 776.94 | 1,301.94 | 1,994.10 | 1,260.70 | 1,190.03 | 408.71 |
| 105 | Increase (Decrease) | (528.45) | (457.89) | (1,284.84) | (861.93) | 795.59 | 4,682.12 |
| 106 | **750500 SW-Trans-T&D Oper** | | | | | | |
| 107 | Test Year | 58.01 | 155.74 | 19.65 | 68.36 | 64.80 | 67.40 |
| 108 | Prior Year | (39.15) | (43.43) | 72.43 | (9.52) | 9.06 | (67.61) |
| 109 | Increase (Decrease) | 97.16 | 199.17 | (52.78) | 77.88 | 55.74 | 135.01 |
| 110 | **750511 SW-Trans-T&D Oper-Outside Svc** | | | | | | |
| 111 | Test Year | 564.68 | 633.06 | 429.58 | 374.33 | 621.64 | 380.03 |
| 112 | Prior Year | 338.63 | 891.24 | 492.17 | 292.51 | 521.88 | 558.23 |
| 113 | Increase (Decrease) | 226.05 | (258.18) | (62.59) | 81.82 | 99.76 | (178.20) |
| 114 | **750514 SW-Trans-T&D Transp Licenses** | | | | | | |
| 115 | Test Year | - | 296.02 | 28.64 | 107.58 | 142.55 | 144.04 |
| 116 | Prior Year | 96.09 | 75.16 | 21.20 | 180.77 | 217.90 | 15.49 |

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| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 88 | Prior Year | 2,425.00 | 4,700.00 | 7,299.00 | 12,425.00 | (2,135.00) | 4,646.30 | 44,079.60 |
| 89 | Increase (Decrease) | 1,203.00 | (1,481.10) | (1,540.25) | (10,750.00) | 11,635.00 | (921.30) | 4,087.55 |
| 90 | **736400 SW-Cont Serv-Oth-Pump Maint** | | | | | | | |
| 91 | Test Year | - | 21,810.80 | - | - | - | - | 21,810.80 |
| 92 | Prior Year | - | - | - | - | - | - | 21,723.00 |
| 93 | Increase (Decrease) | - | 21,810.80 | - | - | - | - | 87.80 |
| 94 | **736500 SW-Cont Serv-Oth-T&D Oper** | | | | | | | |
| 95 | Test Year | 489.13 | - | 151.01 | 164.24 | (151.25) | - | 1,250.29 |
| 96 | Prior Year | 79.92 | 79.92 | 79.92 | 79.76 | 80.36 | 267.20 | 1,185.34 |
| 97 | Increase (Decrease) | 409.21 | (79.92) | 71.09 | 84.48 | (231.61) | (267.20) | 64.95 |
| 98 | **736600 SW-Cont Serv-Oth-T&D Maint** | | | | | | | |
| 99 | Test Year | 420.80 | 294.16 | 289.92 | 240.81 | 231.92 | 156.11 | 2,942.35 |
| 100 | Prior Year | 131.37 | 92.91 | 221.80 | 194.37 | 139.44 | 250.80 | 2,158.34 |
| 101 | Increase (Decrease) | 289.43 | 201.25 | 68.12 | 46.44 | 92.48 | (94.69) | 784.01 |
| 102 | **736610 SW-Cont Serv Other Build & Grounds** | | | | | | | |
| 103 | Test Year | 1,646.26 | 827.39 | 641.61 | 1,155.82 | 4,095.11 | 3,277.51 | 20,920.72 |
| 104 | Prior Year | 1,966.84 | 7,224.87 | 1,781.00 | 699.92 | 2,461.52 | 1,978.79 | 23,045.36 |
| 105 | Increase (Decrease) | (320.58) | (6,397.48) | (1,139.39) | 455.90 | 1,633.59 | 1,298.72 | (2,124.64) |
| 106 | **750500 SW-Trans-T&D Oper** | | | | | | | |
| 107 | Test Year | (42.58) | 338.89 | 216.91 | (23.69) | 80.75 | 102.71 | 1,106.95 |
| 108 | Prior Year | 132.95 | 78.20 | 25.97 | 26.47 | 186.31 | 148.75 | 520.43 |
| 109 | Increase (Decrease) | (175.53) | 260.69 | 190.94 | (50.16) | (105.56) | (46.04) | 586.52 |
| 110 | **750511 SW-Trans-T&D Oper-Outside Svc** | | | | | | | |
| 111 | Test Year | 447.78 | 438.69 | 237.35 | 884.62 | 610.70 | 265.03 | 5,887.49 |
| 112 | Prior Year | 638.67 | 1,003.71 | 682.32 | 402.46 | 771.28 | 375.74 | 6,968.84 |
| 113 | Increase (Decrease) | (190.89) | (565.02) | (444.97) | 482.16 | (160.58) | (110.71) | (1,081.35) |
| 114 | **750514 SW-Trans-T&D Transp Licenses** | | | | | | | |
| 115 | Test Year | 176.63 | 142.95 | 21.34 | 85.53 | 71.37 | 132.65 | 1,349.30 |
| 116 | Prior Year | 320.02 | 222.38 | - | 131.65 | 65.14 | 114.95 | 1,460.75 |

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|---|---|---|---|---|---|---|---|
| 117 | Increase (Decrease) | (96.09) | 220.86 | 7.44 | (73.19) | (75.35) | 128.55 |
| 118 | **750515 SW-Trans-T&D OP-Lease** | | | | | | |
| 119 | Test Year | 39.73 | 41.37 | 45.34 | 35.89 | 47.73 | 37.37 |
| 120 | Prior Year | 51.71 | 65.45 | 38.77 | (217.37) | 34.14 | 31.96 |
| 121 | Increase (Decrease) | (11.98) | (24.08) | 6.57 | 253.26 | 13.59 | 5.41 |
| 122 | **750532 SW-Trans-T&D OP Gasoline** | | | | | | |
| 123 | Test Year | 888.25 | 1,064.87 | 1,381.95 | 1,141.57 | 1,494.16 | 1,083.33 |
| 124 | Prior Year | 1,100.52 | 1,450.41 | 1,176.02 | 972.89 | 954.59 | 746.14 |
| 125 | Increase (Decrease) | (212.27) | (385.54) | 205.93 | 168.68 | 539.57 | 337.19 |
| 126 | | | | | | | |
| 127 | **3-General Expense** | | | | | | |
| 128 | **601810 WT-A & G Labor-Employ-Rg** | | | | | | |
| 129 | Test Year | - | - | - | - | - | - |
| 130 | Prior Year | - | - | - | - | - | - |
| 131 | Increase (Decrease) | - | - | - | - | - | - |
| 132 | **701710 SW-Cust Accts-LBR-Employ-Rg** | | | | | | |
| 133 | Test Year | 2,076.86 | 1,430.85 | 1,405.30 | 1,294.51 | 1,269.28 | 1,225.46 |
| 134 | Prior Year | 1,465.69 | 1,281.15 | 1,843.29 | 1,312.51 | 1,483.00 | 1,358.64 |
| 135 | Increase (Decrease) | 611.17 | 149.70 | (437.99) | (18.00) | (213.72) | (133.18) |
| 136 | **701719 SW-Cust Accts-LBR-Employ-OT** | | | | | | |
| 137 | Test Year | 141.81 | 42.92 | 21.15 | 382.48 | 36.25 | 15.06 |
| 138 | Prior Year | 544.67 | 501.56 | 578.04 | 200.00 | 296.14 | 249.43 |
| 139 | Increase (Decrease) | (402.86) | (458.64) | (556.89) | 182.48 | (259.89) | (234.37) |
| 140 | **701810 SW-A&G-LBR-Employ-Rg** | | | | | | |
| 141 | Test Year | 6,562.86 | 6,641.86 | 7,916.86 | 6,703.41 | 3,932.84 | 6,960.95 |
| 142 | Prior Year | 7,496.56 | 6,759.83 | 8,139.87 | 8,684.11 | 5,116.09 | 7,351.14 |
| 143 | Increase (Decrease) | (933.70) | (117.97) | (223.01) | (1,980.70) | (1,183.25) | (390.19) |
| 144 | **701819 SW-A&G-LBR-Employ-OT** | | | | | | |
| 145 | Test Year | 170.41 | 50.08 | 556.54 | (299.83) | (175.12) | 116.43 |

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|---|---|---|---|---|---|---|---|---|
| 117 | Increase (Decrease) | (143.39) | (79.43) | 21.34 | (46.12) | 6.23 | 17.70 | (111.45) |
| 118 | **750515 SW-Trans-T&D OP-Lease** | | | | | | | |
| 119 | Test Year | 30.15 | 45.91 | 42.88 | 31.76 | 20.05 | (5.20) | 412.98 |
| 120 | Prior Year | 40.38 | 35.70 | 38.03 | 34.62 | 46.91 | 79.75 | 280.05 |
| 121 | Increase (Decrease) | (10.23) | 10.21 | 4.85 | (2.86) | (26.86) | (84.95) | 132.93 |
| 122 | **750532 SW-Trans-T&D OP Gasoline** | | | | | | | |
| 123 | Test Year | 1,108.18 | 1,618.20 | 1,508.71 | 1,445.97 | 1,326.29 | 1,244.57 | 15,306.05 |
| 124 | Prior Year | 952.87 | 1,326.72 | 1,029.61 | 1,092.73 | 1,305.68 | 859.77 | 12,967.95 |
| 125 | Increase (Decrease) | 155.31 | 291.48 | 479.10 | 353.24 | 20.61 | 384.80 | 2,338.10 |
| 126 | | | | | | | | |
| 127 | **3-General Expense** | | | | | | | |
| 128 | **601810 WT-A & G Labor-Employ-Rg** | | | | | | | |
| 129 | Test Year | - | - | - | - | 122.30 | - | 122.30 |
| 130 | Prior Year | - | - | - | - | - | - | - |
| 131 | Increase (Decrease) | - | - | - | - | 122.30 | - | 122.30 |
| 132 | **701710 SW-Cust Accts-LBR-Employ-Rg** | | | | | | | |
| 133 | Test Year | 1,264.03 | 1,835.52 | 1,265.80 | 1,270.00 | 1,286.46 | 1,864.96 | 17,489.03 |
| 134 | Prior Year | 1,325.64 | 1,922.18 | 1,290.04 | 1,305.00 | 1,353.58 | 1,382.23 | 17,322.95 |
| 135 | Increase (Decrease) | (61.61) | (86.66) | (24.24) | (35.00) | (67.12) | 482.73 | 166.08 |
| 136 | **701719 SW-Cust Accts-LBR-Employ-OT** | | | | | | | |
| 137 | Test Year | 18.89 | 237.16 | 64.38 | 23.73 | 31.35 | 56.87 | 1,072.05 |
| 138 | Prior Year | 105.16 | 37.33 | 222.96 | 390.18 | 50.07 | 124.17 | 3,299.71 |
| 139 | Increase (Decrease) | (86.27) | 199.83 | (158.58) | (366.45) | (18.72) | (67.30) | (2,227.66) |
| 140 | **701810 SW-A&G-LBR-Employ-Rg** | | | | | | | |
| 141 | Test Year | 6,958.83 | 8,179.66 | 7,230.44 | 3,178.41 | 7,520.30 | 5,880.83 | 77,667.25 |
| 142 | Prior Year | 7,538.64 | 7,449.51 | 8,047.47 | 7,177.49 | 2,553.96 | 7,354.74 | 83,669.41 |
| 143 | Increase (Decrease) | (579.81) | 730.15 | (817.03) | (3,999.08) | 4,966.34 | (1,473.91) | (6,002.16) |
| 144 | **701819 SW-A&G-LBR-Employ-OT** | | | | | | | |
| 145 | Test Year | 163.65 | 249.66 | (8.86) | 17.45 | 237.77 | 193.31 | 1,271.49 |

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|---|---|---|---|---|---|---|---|
| 146 | Prior Year | 119.83 | 229.79 | 662.57 | 639.64 | (1,012.55) | 427.81 |
| 147 | Increase (Decrease) | 50.58 | (179.71) | (106.03) | (939.47) | 837.43 | (311.38) |
| 148 | **703810 SW-A&G-LBR-Officers,Executives** | | | | | | |
| 149 | Test Year | 108.37 | 137.18 | 137.18 | 118.67 | 204.89 | 113.04 |
| 150 | Prior Year | 113.56 | 144.29 | 128.26 | 152.96 | 221.25 | 138.28 |
| 151 | Increase (Decrease) | (5.19) | (7.11) | 8.92 | (34.29) | (16.36) | (25.24) |
| 152 | **703820 SW-A & G Labor-Bonuses** | | | | | | |
| 153 | Test Year | 1,139.93 | 1,057.44 | 1,298.82 | 1,067.90 | 1,022.56 | 949.20 |
| 154 | Prior Year | 1,010.67 | 1,208.03 | 1,374.39 | 1,063.73 | 974.59 | 1,007.10 |
| 155 | Increase (Decrease) | 129.26 | (150.59) | (75.57) | 4.17 | 47.97 | (57.90) |
| 156 | **703840 SW-A & G Labor-Stock Option Co** | | | | | | |
| 157 | Test Year | 95.37 | 83.88 | 48.88 | 54.58 | 51.47 | 46.23 |
| 158 | Prior Year | 272.22 | 309.58 | 318.81 | 182.92 | 105.98 | 168.42 |
| 159 | Increase (Decrease) | (176.85) | (225.70) | (269.93) | (128.34) | (54.51) | (122.19) |
| 160 | **703841 SW-A & G Restricted Stock Amor** | | | | | | |
| 161 | Test Year | 726.66 | 632.03 | 705.16 | 1,050.44 | 667.03 | 975.34 |
| 162 | Prior Year | 599.61 | 657.18 | 853.23 | 961.01 | 532.26 | 1,037.54 |
| 163 | Increase (Decrease) | 127.05 | (25.15) | (148.07) | 89.43 | 134.77 | (62.20) |
| 164 | **704810 SW-A&G Empl-HEALTH PLANS** | | | | | | |
| 165 | Test Year | - | - | - | - | - | - |
| 166 | Prior Year | - | - | - | - | - | - |
| 167 | Increase (Decrease) | - | - | - | - | - | - |
| 168 | **704811 SW-A&G Emp-BCPPO** | | | | | | |
| 169 | Test Year | 79.55 | 62.15 | 61.02 | 59.04 | 56.79 | 54.85 |
| 170 | Prior Year | 78.47 | 77.91 | 77.28 | 78.49 | 79.30 | 79.28 |
| 171 | Increase (Decrease) | 1.08 | (15.76) | (16.26) | (19.45) | (22.51) | (24.43) |
| 172 | **704813 SW-A&G Emp-DENTAL PLAN** | | | | | | |
| 173 | Test Year | 248.37 | 227.09 | 311.88 | 235.12 | 240.07 | 211.11 |
| 174 | Prior Year | 257.82 | 295.44 | 271.37 | 241.47 | 234.44 | 261.44 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 146 | Prior Year | 484.38 | (19.75) | 116.05 | 1,443.64 | (1,644.43) | 111.80 | 1,558.78 |
| 147 | Increase (Decrease) | (320.73) | 269.41 | (124.91) | (1,426.19) | 1,882.20 | 81.51 | (287.29) |
| 148 | **703810 SW-A&G-LBR-Officers,Executives** | | | | | | | |
| 149 | Test Year | 112.07 | 89.37 | 134.77 | 191.81 | 119.35 | 95.20 | 1,561.90 |
| 150 | Prior Year | 130.92 | 124.03 | 130.92 | 121.03 | 177.42 | 116.90 | 1,699.82 |
| 151 | Increase (Decrease) | (18.85) | (34.66) | 3.85 | 70.78 | (58.07) | (21.70) | (137.92) |
| 152 | **703820 SW-A & G Labor-Bonuses** | | | | | | | |
| 153 | Test Year | 917.97 | 1,205.08 | 1,012.11 | 1,116.70 | 959.26 | 2,906.09 | 14,653.06 |
| 154 | Prior Year | 1,036.39 | 1,202.79 | 978.20 | 1,059.02 | 4,647.28 | 6,009.03 | 21,571.22 |
| 155 | Increase (Decrease) | (118.42) | 2.29 | 33.91 | 57.68 | (3,688.02) | (3,102.94) | (6,918.16) |
| 156 | **703840 SW-A & G Labor-Stock Option Co** | | | | | | | |
| 157 | Test Year | 43.34 | 65.34 | 49.73 | 52.11 | 51.41 | (8.55) | 633.79 |
| 158 | Prior Year | 156.74 | 213.40 | 158.00 | 162.33 | 166.73 | (252.33) | 1,962.80 |
| 159 | Increase (Decrease) | (113.40) | (148.06) | (108.27) | (110.22) | (115.32) | 243.78 | (1,329.01) |
| 160 | **703841 SW-A & G Restricted Stock Amor** | | | | | | | |
| 161 | Test Year | 600.44 | 820.46 | 1,001.78 | 673.90 | 663.87 | 2,174.65 | 10,691.76 |
| 162 | Prior Year | 564.41 | 713.38 | 936.15 | 569.50 | 576.70 | 1,867.23 | 9,868.20 |
| 163 | Increase (Decrease) | 36.03 | 107.08 | 65.63 | 104.40 | 87.17 | 307.42 | 823.56 |
| 164 | **704810 SW-A&G Empl-HEALTH PLANS** | | | | | | | |
| 165 | Test Year | 15.02 | - | - | - | - | (0.02) | 15.00 |
| 166 | Prior Year | 15.65 | - | - | - | - | - | 15.65 |
| 167 | Increase (Decrease) | (0.63) | - | - | - | - | (0.02) | (0.65) |
| 168 | **704811 SW-A&G Emp-BCPPO** | | | | | | | |
| 169 | Test Year | 52.62 | 55.89 | 55.03 | 54.67 | 54.36 | 52.35 | 698.32 |
| 170 | Prior Year | 83.50 | 83.90 | 82.49 | 82.05 | 80.80 | 79.43 | 962.90 |
| 171 | Increase (Decrease) | (30.88) | (28.01) | (27.46) | (27.38) | (26.44) | (27.08) | (264.58) |
| 172 | **704813 SW-A&G Emp-DENTAL PLAN** | | | | | | | |
| 173 | Test Year | 205.11 | 246.76 | 227.07 | 262.15 | 211.40 | 188.88 | 2,815.01 |
| 174 | Prior Year | 282.06 | 277.84 | 253.45 | 279.32 | 265.27 | 241.22 | 3,161.14 |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 175 | Increase (Decrease) | (9.45) | (68.35) | 40.51 | (6.35) | 5.63 | (50.33) |
| 176 | **704820 SW-A&G Emp-KEYSTONE HMO** | | | | | | |
| 177 | Test Year | 525.49 | 478.40 | 472.35 | 464.50 | 447.92 | 421.25 |
| 178 | Prior Year | 424.26 | 470.41 | 572.52 | 438.40 | 440.90 | 427.18 |
| 179 | Increase (Decrease) | 101.23 | 7.99 | (100.17) | 26.10 | 7.02 | (5.93) |
| 180 | **704821 SW-A&G Emp-US HEALTHCARE HMO** | | | | | | |
| 181 | Test Year | 4,040.08 | 3,813.32 | 5,188.39 | 3,984.03 | 3,993.26 | 3,642.45 |
| 182 | Prior Year | 4,102.53 | 4,592.25 | 4,266.83 | 3,805.12 | 3,706.06 | 4,057.63 |
| 183 | Increase (Decrease) | (62.45) | (778.93) | 921.56 | 178.91 | 287.20 | (415.18) |
| 184 | **704822 SW-A&G Empl-Insurance Payments** | | | | | | |
| 185 | Test Year | (723.30) | (682.45) | (913.96) | (741.11) | (714.22) | (653.28) |
| 186 | Prior Year | (712.84) | (780.35) | (725.39) | (679.50) | (645.98) | (704.34) |
| 187 | Increase (Decrease) | (10.46) | 97.90 | (188.57) | (61.61) | (68.24) | 51.06 |
| 188 | **704824 SW-A&G Empl-Contributions Dent** | | | | | | |
| 189 | Test Year | (63.65) | (59.59) | (79.98) | (64.98) | (62.63) | (57.30) |
| 190 | Prior Year | (52.64) | (59.19) | (54.43) | (51.25) | (48.44) | (53.17) |
| 191 | Increase (Decrease) | (11.01) | (0.40) | (25.55) | (13.73) | (14.19) | (4.13) |
| 192 | **704827 SW-A&G Emp - Pension - Service** | | | | | | |
| 193 | Test Year | 59.21 | 47.90 | 43.75 | 51.18 | 45.58 | 41.61 |
| 194 | Prior Year | 114.11 | 158.52 | 230.37 | 113.84 | 114.65 | 109.04 |
| 195 | Increase (Decrease) | (54.90) | (110.62) | (186.62) | (62.66) | (69.07) | (67.43) |
| 196 | **704828 SW-A&G Emp - OPEB - Service Co** | | | | | | |
| 197 | Test Year | 33.40 | 25.62 | 24.22 | 25.95 | 23.45 | 21.49 |
| 198 | Prior Year | 14.27 | 18.31 | 25.77 | 14.54 | 14.83 | 13.96 |
| 199 | Increase (Decrease) | 19.13 | 7.31 | (1.55) | 11.41 | 8.62 | 7.53 |
| 200 | **704829 SW-A&G Emp - Nonqual - Service** | | | | | | |
| 201 | Test Year | 210.71 | 187.01 | 162.55 | 203.33 | 189.19 | 174.99 |
| 202 | Prior Year | 206.18 | 312.35 | 469.35 | 203.71 | 200.65 | 189.99 |
| 203 | Increase (Decrease) | 4.53 | (125.34) | (306.80) | (0.38) | (11.46) | (15.00) |

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NCUC Form W-1 – Rate Case Information Report
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Fairways Sewer

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|---|---|---|---|---|---|---|---|---|
| 175 | Increase (Decrease) | (76.95) | (31.08) | (26.38) | (17.17) | (53.87) | (52.34) | (346.13) |
| 176 | **704820 SW-A&G Emp-KEYSTONE HMO** | | | | | | | |
| 177 | Test Year | 404.95 | 521.84 | 423.58 | 426.12 | 424.74 | 504.80 | 5,515.94 |
| 178 | Prior Year | 435.67 | 541.37 | 434.06 | 443.31 | 448.38 | 483.62 | 5,560.08 |
| 179 | Increase (Decrease) | (30.72) | (19.53) | (10.48) | (17.19) | (23.64) | 21.18 | (44.14) |
| 180 | **704821 SW-A&G Emp-US HEALTHCARE HMO** | | | | | | | |
| 181 | Test Year | 3,390.13 | 3,898.40 | 3,687.17 | 4,376.41 | 3,461.75 | 3,138.92 | 46,614.31 |
| 182 | Prior Year | 4,495.00 | 4,372.56 | 4,065.85 | 4,550.11 | 4,243.23 | 3,738.58 | 49,995.75 |
| 183 | Increase (Decrease) | (1,104.87) | (474.16) | (378.68) | (173.70) | (781.48) | (599.66) | (3,381.44) |
| 184 | **704822 SW-A&G Empl-Insurance Payments** | | | | | | | |
| 185 | Test Year | (893.12) | (697.01) | (681.26) | (770.88) | (624.50) | (810.88) | (8,905.97) |
| 186 | Prior Year | (1,130.77) | (744.89) | (700.98) | (795.13) | (724.05) | (927.33) | (9,271.55) |
| 187 | Increase (Decrease) | 237.65 | 47.88 | 19.72 | 24.25 | 99.55 | 116.45 | 365.58 |
| 188 | **704824 SW-A&G Empl-Contributions Dent** | | | | | | | |
| 189 | Test Year | (79.43) | (62.07) | (60.41) | (68.18) | (55.35) | (71.66) | (785.23) |
| 190 | Prior Year | (85.03) | (56.25) | (52.71) | (59.88) | (55.49) | (70.83) | (699.31) |
| 191 | Increase (Decrease) | 5.60 | (5.82) | (7.70) | (8.30) | 0.14 | (0.83) | (85.92) |
| 192 | **704827 SW-A&G Emp - Pension - Service** | | | | | | | |
| 193 | Test Year | 42.48 | 63.43 | 43.98 | 46.19 | 43.86 | (274.70) | 254.47 |
| 194 | Prior Year | 97.46 | 153.84 | 101.03 | 101.03 | 109.43 | (277.16) | 1,126.16 |
| 195 | Increase (Decrease) | (54.98) | (90.41) | (57.05) | (54.84) | (65.57) | 2.46 | (871.69) |
| 196 | **704828 SW-A&G Emp - OPEB - Service Co** | | | | | | | |
| 197 | Test Year | 21.00 | 32.09 | 21.82 | 22.68 | 20.92 | (99.14) | 173.50 |
| 198 | Prior Year | 13.35 | 20.50 | 13.11 | 13.16 | 13.87 | 29.59 | 205.26 |
| 199 | Increase (Decrease) | 7.65 | 11.59 | 8.71 | 9.52 | 7.05 | (128.73) | (31.76) |
| 200 | **704829 SW-A&G Emp - Nonqual - Service** | | | | | | | |
| 201 | Test Year | 181.15 | 274.68 | 188.44 | 197.79 | 197.79 | 369.36 | 2,536.99 |
| 202 | Prior Year | 157.05 | 255.96 | 181.98 | 180.09 | 198.39 | (154.31) | 2,401.39 |
| 203 | Increase (Decrease) | 24.10 | 18.72 | 6.46 | 17.70 | (0.60) | 523.67 | 135.60 |

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|---|---|---|---|---|---|---|---|
| 204 | **704831 SW-A&G Emp-POSTRT BEN(FAS 106)** | | | | | | |
| 205 | Test Year | 23.19 | 23.09 | 26.83 | 24.38 | 24.39 | 19.00 |
| 206 | Prior Year | 19.99 | 20.16 | 20.35 | 30.88 | 22.93 | 22.93 |
| 207 | Increase (Decrease) | 3.20 | 2.93 | 6.48 | (6.50) | 1.46 | (3.93) |
| 208 | **704833 SW-A&G Emp-Pension Paid** | | | | | | |
| 209 | Test Year | 7.86 | 7.83 | 14.17 | 9.96 | 9.97 | 9.96 |
| 210 | Prior Year | 6.60 | 6.65 | 6.71 | 15.81 | 8.97 | 8.97 |
| 211 | Increase (Decrease) | 1.26 | 1.18 | 7.46 | (5.85) | 1.00 | 0.99 |
| 212 | **704837 SW-A&G Empl-CONTRIB THRIFT PL** | | | | | | |
| 213 | Test Year | 601.11 | 431.97 | 1,115.47 | 603.44 | 775.03 | 610.97 |
| 214 | Prior Year | 569.79 | 611.58 | 919.07 | 545.24 | 779.09 | 576.02 |
| 215 | Increase (Decrease) | 31.32 | (179.61) | 196.40 | 58.20 | (4.06) | 34.95 |
| 216 | **704838 SW-Aqua Year End Contribution** | | | | | | |
| 217 | Test Year | 579.49 | 528.31 | 1,384.54 | 542.07 | 544.05 | 500.90 |
| 218 | Prior Year | 488.89 | 545.41 | 1,033.35 | 458.25 | 455.70 | 489.23 |
| 219 | Increase (Decrease) | 90.60 | (17.10) | 351.19 | 83.82 | 88.35 | 11.67 |
| 220 | **704840 SW-A&G Empl-GROUP LIFE INS** | | | | | | |
| 221 | Test Year | 165.49 | 156.96 | 203.78 | 162.46 | 162.29 | 148.06 |
| 222 | Prior Year | 154.80 | 178.53 | 172.36 | 153.78 | 150.12 | 162.06 |
| 223 | Increase (Decrease) | 10.69 | (21.57) | 31.42 | 8.68 | 12.17 | (14.00) |
| 224 | **704842 SW-A&G Empl-LTD INSURANCE** | | | | | | |
| 225 | Test Year | 25.99 | 22.34 | 21.47 | 21.47 | 20.61 | 19.23 |
| 226 | Prior Year | 19.15 | 22.72 | 29.13 | 20.62 | 20.49 | 19.52 |
| 227 | Increase (Decrease) | 6.84 | (0.38) | (7.66) | 0.85 | 0.12 | (0.29) |
| 228 | **704845 SW-A&G Empl-EDUCATION** | | | | | | |
| 229 | Test Year | 85.88 | 5.75 | 0.43 | 4.76 | 57.36 | 26.83 |
| 230 | Prior Year | 0.12 | 126.69 | 75.42 | 83.86 | 4.10 | 128.72 |
| 231 | Increase (Decrease) | 85.76 | (120.94) | (74.99) | (79.10) | 53.26 | (101.89) |
| 232 | **704850 SW-A&G Empl-WELFARE EXP-Gen** | | | | | | |

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|---|---|---|---|---|---|---|---|---|
| 204 | **704831 SW-A&G Emp-POSTRT BEN(FAS 106)** | | | | | | | |
| 205 | Test Year | 21.80 | 21.90 | 21.81 | 21.79 | 22.08 | - | 250.26 |
| 206 | Prior Year | 22.86 | 22.99 | 22.86 | 22.84 | 22.83 | 22.82 | 274.44 |
| 207 | Increase (Decrease) | (1.06) | (1.09) | (1.05) | (1.05) | (0.75) | (22.82) | (24.18) |
| 208 | **704833 SW-A&G Emp-Pension Paid** | | | | | | | |
| 209 | Test Year | 10.01 | 10.06 | 10.02 | 10.01 | 10.14 | (0.03) | 109.96 |
| 210 | Prior Year | 8.95 | 9.00 | 8.95 | 8.94 | 8.93 | 8.93 | 107.41 |
| 211 | Increase (Decrease) | 1.06 | 1.06 | 1.07 | 1.07 | 1.21 | (8.96) | 2.55 |
| 212 | **704837 SW-A&G Empl-CONTRIB THRIFT PL** | | | | | | | |
| 213 | Test Year | 765.93 | 805.50 | 766.97 | 1,332.34 | 745.45 | 950.53 | 9,504.71 |
| 214 | Prior Year | 605.57 | 621.87 | 519.35 | 604.39 | 790.96 | 515.87 | 7,658.80 |
| 215 | Increase (Decrease) | 160.36 | 183.63 | 247.62 | 727.95 | (45.51) | 434.66 | 1,845.91 |
| 216 | **704838 SW-Aqua Year End Contribution** | | | | | | | |
| 217 | Test Year | 469.30 | 552.75 | 505.70 | 584.87 | 488.09 | 327.85 | 7,007.92 |
| 218 | Prior Year | 528.09 | 537.25 | 479.68 | 526.97 | 505.54 | 333.13 | 6,381.49 |
| 219 | Increase (Decrease) | (58.79) | 15.50 | 26.02 | 57.90 | (17.45) | (5.28) | 626.43 |
| 220 | **704840 SW-A&G Empl-GROUP LIFE INS** | | | | | | | |
| 221 | Test Year | 138.19 | 160.67 | 148.67 | 172.24 | 140.86 | 126.86 | 1,886.53 |
| 222 | Prior Year | 176.15 | 176.60 | 155.93 | 175.53 | 166.36 | 146.63 | 1,968.85 |
| 223 | Increase (Decrease) | (37.96) | (15.93) | (7.26) | (3.29) | (25.50) | (19.77) | (82.32) |
| 224 | **704842 SW-A&G Empl-LTD INSURANCE** | | | | | | | |
| 225 | Test Year | 18.45 | 24.55 | 18.89 | 19.17 | 19.03 | 14.88 | 246.08 |
| 226 | Prior Year | 19.25 | 25.46 | 18.88 | 20.00 | 20.68 | 8.91 | 244.81 |
| 227 | Increase (Decrease) | (0.80) | (0.91) | 0.01 | (0.83) | (1.65) | 5.97 | 1.27 |
| 228 | **704845 SW-A&G Empl-EDUCATION** | | | | | | | |
| 229 | Test Year | 239.05 | 5.60 | - | 76.06 | 151.60 | - | 653.32 |
| 230 | Prior Year | 19.71 | 8.51 | 145.71 | 111.92 | 36.78 | 30.58 | 772.12 |
| 231 | Increase (Decrease) | 219.34 | (2.91) | (145.71) | (35.86) | 114.82 | (30.58) | (118.80) |
| 232 | **704850 SW-A&G Empl-WELFARE EXP-Gen** | | | | | | | |

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|---|---|---|---|---|---|---|---|
| 233 | Test Year | - | - | - | - | - | - |
| 234 | Prior Year | 9.99 | (3.00) | - | - | - | - |
| 235 | Increase (Decrease) | (9.99) | 3.00 | - | - | - | - |
| 236 | **704852 SW-A&G Emp-BACKGROUND CHECKS** | | | | | | |
| 237 | Test Year | - | - | 29.17 | - | - | 25.13 |
| 238 | Prior Year | 0.05 | 11.47 | - | 3.02 | 0.25 | 38.70 |
| 239 | Increase (Decrease) | (0.05) | (11.47) | 29.17 | (3.02) | (0.25) | (13.57) |
| 240 | **704854 SW-A&G Emp-DOT PHYSICALS** | | | | | | |
| 241 | Test Year | - | - | - | - | - | - |
| 242 | Prior Year | 31.72 | (8.89) | 7.77 | 5.04 | 18.05 | 8.71 |
| 243 | Increase (Decrease) | (31.72) | 8.89 | (7.77) | (5.04) | (18.05) | (8.71) |
| 244 | **704855 SW-A&G Emp-EASE CONTRACT** | | | | | | |
| 245 | Test Year | - | 75.75 | 2.32 | 68.86 | 39.28 | 48.10 |
| 246 | Prior Year | 44.22 | 70.31 | 38.20 | 37.05 | - | 2.91 |
| 247 | Increase (Decrease) | (44.22) | 5.44 | (35.88) | 31.81 | 39.28 | 45.19 |
| 248 | **704856 SW-A&G Emp-EMPLOYMENT ADV** | | | | | | |
| 249 | Test Year | 53.45 | 28.70 | (0.20) | 17.84 | 17.84 | 45.26 |
| 250 | Prior Year | 1.95 | 31.57 | 8.08 | 10.76 | 5.95 | 3.61 |
| 251 | Increase (Decrease) | 51.50 | (2.87) | (8.28) | 7.08 | 11.89 | 41.65 |
| 252 | **704857 SW-A&G Emp-FLOWERS & FRUIT** | | | | | | |
| 253 | Test Year | 0.81 | 4.51 | 0.40 | 0.19 | 1.52 | 0.16 |
| 254 | Prior Year | 0.66 | 7.82 | 0.46 | 1.57 | 1.58 | 0.61 |
| 255 | Increase (Decrease) | 0.15 | (3.31) | (0.06) | (1.38) | (0.06) | (0.45) |
| 256 | **704860 SW-A&G Emp-RETIREMENT LUNCHS** | | | | | | |
| 257 | Test Year | - | - | - | - | - | - |
| 258 | Prior Year | - | 7.87 | - | - | - | - |
| 259 | Increase (Decrease) | - | (7.87) | - | - | - | - |
| 260 | **704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS** | | | | | | |
| 261 | Test Year | 0.92 | - | - | 0.30 | - | - |

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|---|---|---|---|---|---|---|---|---|
| 233 | Test Year | - | - | - | - | - | - | - |
| 234 | Prior Year | - | - | - | - | - | - | 6.99 |
| 235 | Increase (Decrease) | - | - | - | - | - | - | (6.99) |
| 236 | **704852 SW-A&G Emp-BACKGROUND CHECKS** | | | | | | | |
| 237 | Test Year | - | 0.97 | - | - | 77.17 | 18.19 | 150.63 |
| 238 | Prior Year | 0.07 | 8.95 | 33.44 | 12.78 | 7.92 | 0.78 | 117.43 |
| 239 | Increase (Decrease) | (0.07) | (7.98) | (33.44) | (12.78) | 69.25 | 17.41 | 33.20 |
| 240 | **704854 SW-A&G Emp-DOT PHYSICALS** | | | | | | | |
| 241 | Test Year | - | - | - | 2.00 | - | 0.59 | 2.59 |
| 242 | Prior Year | 0.62 | 20.16 | 4.96 | 4.95 | 17.40 | - | 110.49 |
| 243 | Increase (Decrease) | (0.62) | (20.16) | (4.96) | (2.95) | (17.40) | 0.59 | (107.90) |
| 244 | **704855 SW-A&G Emp-EASE CONTRACT** | | | | | | | |
| 245 | Test Year | 89.36 | 35.13 | 161.06 | 107.88 | 27.93 | 40.91 | 696.58 |
| 246 | Prior Year | 19.65 | 9.71 | 66.06 | 4.58 | 32.91 | 181.35 | 506.95 |
| 247 | Increase (Decrease) | 69.71 | 25.42 | 95.00 | 103.30 | (4.98) | (140.44) | 189.63 |
| 248 | **704856 SW-A&G Emp-EMPLOYMENT ADV** | | | | | | | |
| 249 | Test Year | 26.60 | 35.74 | 20.88 | 20.14 | 22.54 | 66.81 | 355.60 |
| 250 | Prior Year | 4.28 | 11.36 | 12.59 | 12.28 | 14.39 | 16.44 | 133.26 |
| 251 | Increase (Decrease) | 22.32 | 24.38 | 8.29 | 7.86 | 8.15 | 50.37 | 222.34 |
| 252 | **704857 SW-A&G Emp-FLOWERS & FRUIT** | | | | | | | |
| 253 | Test Year | 0.56 | - | 2.29 | 3.75 | 0.51 | 0.58 | 15.28 |
| 254 | Prior Year | 0.99 | 3.42 | 3.54 | 0.45 | 0.45 | 0.23 | 21.78 |
| 255 | Increase (Decrease) | (0.43) | (3.42) | (1.25) | 3.30 | 0.06 | 0.35 | (6.50) |
| 256 | **704860 SW-A&G Emp-RETIREMENT LUNCHS** | | | | | | | |
| 257 | Test Year | - | - | - | 1.18 | - | - | 1.18 |
| 258 | Prior Year | - | - | - | - | - | - | 7.87 |
| 259 | Increase (Decrease) | - | - | - | 1.18 | - | - | (6.69) |
| 260 | **704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS** | | | | | | | |
| 261 | Test Year | 3.67 | - | - | 25.80 | - | 2.32 | 33.01 |

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Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 262 | Prior Year | 13.93 | (4.18) | - | - | - | - |
| 263 | Increase (Decrease) | (13.01) | 4.18 | - | 0.30 | - | - |
| 264 | **704864 SW-A&G Emp-PROF SERV - HR** | | | | | | |
| 265 | Test Year | 120.65 | 231.01 | 4.78 | 175.56 | 61.25 | 178.27 |
| 266 | Prior Year | 166.59 | 191.17 | 411.95 | (248.11) | 92.52 | 262.74 |
| 267 | Increase (Decrease) | (45.94) | 39.84 | (407.17) | 423.67 | (31.27) | (84.47) |
| 268 | **704866 SW-A&G Emp-SERVICE AWARDS** | | | | | | |
| 269 | Test Year | 26.39 | 16.05 | - | - | - | - |
| 270 | Prior Year | 31.81 | (9.54) | 13.78 | 18.80 | 12.63 | - |
| 271 | Increase (Decrease) | (5.42) | 25.59 | (13.78) | (18.80) | (12.63) | - |
| 272 | **704867 SW-A&G Emp-TUITION RFND-NONTAX** | | | | | | |
| 273 | Test Year | 20.45 | - | 27.71 | 12.14 | 177.39 | 14.27 |
| 274 | Prior Year | 5.97 | (1.79) | 37.56 | 25.27 | 121.46 | 16.55 |
| 275 | Increase (Decrease) | 14.48 | 1.79 | (9.85) | (13.13) | 55.93 | (2.28) |
| 276 | **704869 SW-A&G Emp-WELLNESS PROGRAMS** | | | | | | |
| 277 | Test Year | - | - | - | - | - | - |
| 278 | Prior Year | - | - | - | - | - | - |
| 279 | Increase (Decrease) | - | - | - | - | - | - |
| 280 | **704870 SW-A&G Emp-EMPLY X-MAS GIFTS** | | | | | | |
| 281 | Test Year | - | - | - | - | - | - |
| 282 | Prior Year | - | - | - | - | - | - |
| 283 | Increase (Decrease) | - | - | - | - | - | - |
| 284 | **704880 SWR-A&G Fees COLI Accounts** | | | | | | |
| 285 | Test Year | 22.48 | 22.29 | 26.05 | 21.34 | 20.39 | 15.61 |
| 286 | Prior Year | 55.96 | 24.20 | 18.47 | 24.31 | 23.36 | 15.53 |
| 287 | Increase (Decrease) | (33.48) | (1.91) | 7.58 | (2.97) | (2.97) | 0.08 |
| 288 | **704899 SW-A&G Empl-MISC** | | | | | | |
| 289 | Test Year | 42.93 | 82.56 | 22.71 | 47.96 | 56.91 | 40.47 |
| 290 | Prior Year | 40.28 | 53.88 | 77.32 | 40.17 | 38.02 | 35.33 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 262 | Prior Year | - | - | - | - | - | 1.30 | 11.05 |
| 263 | Increase (Decrease) | 3.67 | - | - | 25.80 | - | 1.02 | 21.96 |
| 264 | **704864 SW-A&G Emp-PROF SERV - HR** | | | | | | | |
| 265 | Test Year | 29.80 | 80.24 | 57.30 | 39.24 | 54.65 | 295.04 | 1,327.79 |
| 266 | Prior Year | 39.41 | 40.95 | 148.68 | 133.31 | 120.07 | 202.46 | 1,561.74 |
| 267 | Increase (Decrease) | (9.61) | 39.29 | (91.38) | (94.07) | (65.42) | 92.58 | (233.95) |
| 268 | **704866 SW-A&G Emp-SERVICE AWARDS** | | | | | | | |
| 269 | Test Year | - | 156.06 | 0.17 | - | - | 2.30 | 200.97 |
| 270 | Prior Year | 37.82 | - | - | - | 30.44 | 25.88 | 161.62 |
| 271 | Increase (Decrease) | (37.82) | 156.06 | 0.17 | - | (30.44) | (23.58) | 39.35 |
| 272 | **704867 SW-A&G Emp-TUITION RFND-NONTAX** | | | | | | | |
| 273 | Test Year | 30.40 | - | 75.06 | (3.69) | 0.50 | (10.84) | 343.39 |
| 274 | Prior Year | 6.38 | - | 11.02 | 3.20 | 14.59 | 10.37 | 250.58 |
| 275 | Increase (Decrease) | 24.02 | - | 64.04 | (6.89) | (14.09) | (21.21) | 92.81 |
| 276 | **704869 SW-A&G Emp-WELLNESS PROGRAMS** | | | | | | | |
| 277 | Test Year | - | - | - | 15.65 | - | - | 15.65 |
| 278 | Prior Year | - | - | - | - | - | - | - |
| 279 | Increase (Decrease) | - | - | - | 15.65 | - | - | 15.65 |
| 280 | **704870 SW-A&G Emp-EMPLY X-MAS GIFTS** | | | | | | | |
| 281 | Test Year | - | - | 2.99 | - | - | - | 2.99 |
| 282 | Prior Year | - | - | - | - | - | - | - |
| 283 | Increase (Decrease) | - | - | 2.99 | - | - | - | 2.99 |
| 284 | **704880 SWR-A&G Fees COLI Accounts** | | | | | | | |
| 285 | Test Year | 35.20 | 1.81 | 16.07 | 19.20 | 15.45 | 17.27 | 233.16 |
| 286 | Prior Year | 29.72 | 26.99 | 0.14 | 17.06 | 26.90 | 19.06 | 281.70 |
| 287 | Increase (Decrease) | 5.48 | (25.18) | 15.93 | 2.14 | (11.45) | (1.79) | (48.54) |
| 288 | **704899 SW-A&G Empl-MISC** | | | | | | | |
| 289 | Test Year | 43.43 | 46.77 | 59.20 | 29.04 | 28.00 | 469.12 | 969.10 |
| 290 | Prior Year | 33.70 | 53.16 | 30.87 | 38.10 | 38.00 | 348.70 | 827.53 |

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Docket No. 218, Sub 573
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By Rate Division

Fairways Sewer

| Line# | (a) | (b) Jan-21 | (c) Feb-21 | (d) Mar-21 | (e) Apr-21 | (f) May-21 | (g) Jun-21 |
|---|---|---|---|---|---|---|---|
| 291 | Increase (Decrease) | 2.65 | 28.68 | (54.61) | 7.79 | 18.89 | 5.14 |
| 292 | **715800 SW-Purchased PWR-A&G** | | | | | | |
| 293 | Test Year | 31.86 | 85.93 | 123.39 | 58.52 | 60.81 | 66.08 |
| 294 | Prior Year | 49.39 | 100.23 | 166.13 | 71.12 | 54.34 | 78.93 |
| 295 | Increase (Decrease) | (17.53) | (14.30) | (42.74) | (12.60) | 6.47 | (12.85) |
| 296 | **720800 SW-Mat&Sup-A&G** | | | | | | |
| 297 | Test Year | 418.34 | 2,103.72 | 1,514.91 | 1,507.16 | 5.60 | 982.34 |
| 298 | Prior Year | 518.08 | 828.46 | 1,543.11 | 1,551.83 | 387.65 | 1,911.04 |
| 299 | Increase (Decrease) | (99.74) | 1,275.26 | (28.20) | (44.67) | (382.05) | (928.70) |
| 300 | **732800 SW-Cont Serv-Acct-A&G** | | | | | | |
| 301 | Test Year | 422.32 | 421.07 | 487.63 | 394.99 | 515.05 | 628.19 |
| 302 | Prior Year | 406.59 | 437.02 | 418.17 | 832.74 | 421.10 | 563.97 |
| 303 | Increase (Decrease) | 15.73 | (15.95) | 69.46 | (437.75) | 93.95 | 64.22 |
| 304 | **733800 SW-Cont Serv-Legal-A&G** | | | | | | |
| 305 | Test Year | 892.92 | 350.53 | 634.67 | 712.44 | 789.54 | 236.68 |
| 306 | Prior Year | 284.13 | 505.44 | 352.20 | 445.04 | 264.71 | 146.44 |
| 307 | Increase (Decrease) | 608.79 | (154.91) | 282.47 | 267.40 | 524.83 | 90.24 |
| 308 | **734800 SW-Cont Serv-MgtFee-A&G** | | | | | | |
| 309 | Test Year | - | - | - | - | - | - |
| 310 | Prior Year | - | - | - | - | 210.14 | 376.43 |
| 311 | Increase (Decrease) | - | - | - | - | (210.14) | (376.43) |
| 312 | **734900 SW-Corp Mgmt Fees** | | | | | | |
| 313 | Test Year | - | - | - | - | - | - |
| 314 | Prior Year | - | - | - | - | 111.19 | (111.19) |
| 315 | Increase (Decrease) | - | - | - | - | (111.19) | 111.19 |
| 316 | **736700 SW-Cont Serv-Oth-Cust Accts** | | | | | | |
| 317 | Test Year | 82.23 | 71.94 | 99.08 | 135.46 | 83.46 | 60.36 |
| 318 | Prior Year | 66.73 | 63.49 | 69.48 | 72.64 | 65.50 | 67.25 |
| 319 | Increase (Decrease) | 15.50 | 8.45 | 29.60 | 62.82 | 17.96 | (6.89) |

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Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 291 | Increase (Decrease) | 9.73 | (6.39) | 28.33 | (9.06) | (10.00) | 120.42 | 141.57 |
| 292 | **715800 SW-Purchased PWR-A&G** | | | | | | | |
| 293 | Test Year | 169.57 | 88.16 | 130.09 | 91.14 | 41.57 | 26.66 | 973.78 |
| 294 | Prior Year | 51.64 | 2.64 | 129.73 | 39.97 | 56.78 | 80.04 | 880.94 |
| 295 | Increase (Decrease) | 117.93 | 85.52 | 0.36 | 51.17 | (15.21) | (53.38) | 92.84 |
| 296 | **720800 SW-Mat&Sup-A&G** | | | | | | | |
| 297 | Test Year | 7.83 | 2,182.21 | 1,572.96 | 2,615.45 | 1,528.97 | 713.09 | 15,152.58 |
| 298 | Prior Year | 257.93 | 300.40 | 640.97 | 777.38 | 716.03 | 2,394.68 | 11,827.56 |
| 299 | Increase (Decrease) | (250.10) | 1,881.81 | 931.99 | 1,838.07 | 812.94 | (1,681.59) | 3,325.02 |
| 300 | **732800 SW-Cont Serv-Acct-A&G** | | | | | | | |
| 301 | Test Year | 397.68 | 793.54 | 531.50 | 705.29 | 744.40 | 926.65 | 6,968.31 |
| 302 | Prior Year | 426.62 | 386.37 | 531.87 | 468.04 | 498.96 | 585.72 | 5,977.17 |
| 303 | Increase (Decrease) | (28.94) | 407.17 | (0.37) | 237.25 | 245.44 | 340.93 | 991.14 |
| 304 | **733800 SW-Cont Serv-Legal-A&G** | | | | | | | |
| 305 | Test Year | 330.85 | 675.11 | 662.69 | 557.48 | 1,165.34 | 1,339.13 | 8,347.38 |
| 306 | Prior Year | 143.08 | (121.39) | 172.31 | 76.61 | 1,053.58 | 1,362.21 | 4,684.36 |
| 307 | Increase (Decrease) | 187.77 | 796.50 | 490.38 | 480.87 | 111.76 | (23.08) | 3,663.02 |
| 308 | **734800 SW-Cont Serv-MgtFee-A&G** | | | | | | | |
| 309 | Test Year | - | - | - | - | - | - | - |
| 310 | Prior Year | - | 239.68 | 192.68 | - | 443.04 | 480.06 | 1,942.03 |
| 311 | Increase (Decrease) | - | (239.68) | (192.68) | - | (443.04) | (480.06) | (1,942.03) |
| 312 | **734900 SW-Corp Mgmt Fees** | | | | | | | |
| 313 | Test Year | - | - | - | - | - | - | - |
| 314 | Prior Year | - | - | - | - | - | - | - |
| 315 | Increase (Decrease) | - | - | - | - | - | - | - |
| 316 | **736700 SW-Cont Serv-Oth-Cust Accts** | | | | | | | |
| 317 | Test Year | 99.30 | 63.65 | 77.92 | 70.64 | 57.67 | 58.90 | 960.61 |
| 318 | Prior Year | 72.84 | 60.95 | 64.36 | 68.42 | 58.85 | 68.83 | 799.34 |
| 319 | Increase (Decrease) | 26.46 | 2.70 | 13.56 | 2.22 | (1.18) | (9.93) | 161.27 |

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|---|---|---|---|---|---|---|---|
| 320 | **736710 SW-WorkFlow Processing Fee** | | | | | | |
| 321 | Test Year | 306.15 | 502.16 | 386.77 | 452.78 | 394.73 | 448.79 |
| 322 | Prior Year | 479.53 | 521.24 | 383.57 | 451.04 | 386.12 | 543.81 |
| 323 | Increase (Decrease) | (173.38) | (19.08) | 3.20 | 1.74 | 8.61 | (95.02) |
| 324 | **736720 SW-WorkFlow Billing Postage** | | | | | | |
| 325 | Test Year | 521.01 | 499.16 | 519.34 | 513.71 | 504.42 | 498.98 |
| 326 | Prior Year | 518.23 | 521.38 | 529.28 | 511.44 | 542.43 | 536.64 |
| 327 | Increase (Decrease) | 2.78 | (22.22) | (9.94) | 2.27 | (38.01) | (37.66) |
| 328 | **736740 SW-ACO Lockbox Fees** | | | | | | |
| 329 | Test Year | 93.86 | 140.01 | 222.95 | 185.80 | 163.84 | 216.61 |
| 330 | Prior Year | 214.41 | 210.11 | 169.46 | 225.71 | 190.49 | 168.72 |
| 331 | Increase (Decrease) | (120.55) | (70.10) | 53.49 | (39.91) | (26.65) | 47.89 |
| 332 | **736800 SW-Cont Serv-Oth-A&G** | | | | | | |
| 333 | Test Year | 3,880.94 | 1,682.22 | 2,993.76 | 1,566.19 | 1,615.35 | 2,430.04 |
| 334 | Prior Year | 1,611.70 | 1,339.10 | 1,249.81 | 2,507.26 | 1,792.62 | 2,569.32 |
| 335 | Increase (Decrease) | 2,269.24 | 343.12 | 1,743.95 | (941.07) | (177.27) | (139.28) |
| 336 | **736810 SW-Cont Serv-Oth-A&G-HRDW MANT** | | | | | | |
| 337 | Test Year | 44.64 | 115.71 | 254.26 | 81.63 | 97.94 | 81.55 |
| 338 | Prior Year | 112.29 | (8.41) | 16.51 | 20.40 | 11.89 | 258.43 |
| 339 | Increase (Decrease) | (67.65) | 124.12 | 237.75 | 61.23 | 86.05 | (176.88) |
| 340 | **736820 SW-Cont Serv-Oth-A&G-SFTW MANT** | | | | | | |
| 341 | Test Year | 737.74 | 838.56 | 877.57 | 862.72 | 976.61 | 976.45 |
| 342 | Prior Year | 1,325.34 | 657.89 | 901.04 | 1,092.89 | 797.29 | 678.71 |
| 343 | Increase (Decrease) | (587.60) | 180.67 | (23.47) | (230.17) | 179.32 | 297.74 |
| 344 | **741100 SW-Rent Bldg/RP-Collect Oper** | | | | | | |
| 345 | Test Year | 244.03 | 185.77 | 179.01 | 178.96 | 170.25 | 154.91 |
| 346 | Prior Year | 67.35 | 85.68 | 122.46 | 71.68 | 71.62 | 65.74 |
| 347 | Increase (Decrease) | 176.68 | 100.09 | 56.55 | 107.28 | 98.63 | 89.17 |
| 348 | **741700 SW-Rent Bldg/RP-Cust Accts** | | | | | | |

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|---|---|---|---|---|---|---|---|---|
| 320 | **736710 SW-WorkFlow Processing Fee** | | | | | | | |
| 321 | Test Year | 449.62 | 474.53 | 412.85 | 451.96 | 430.74 | 496.16 | 5,207.24 |
| 322 | Prior Year | 487.08 | 455.31 | 449.69 | 434.23 | 437.46 | 751.01 | 5,780.09 |
| 323 | Increase (Decrease) | (37.46) | 19.22 | (36.84) | 17.73 | (6.72) | (254.85) | (572.85) |
| 324 | **736720 SW-WorkFlow Billing Postage** | | | | | | | |
| 325 | Test Year | 519.52 | 513.52 | 515.11 | 563.06 | 546.06 | 580.09 | 6,293.98 |
| 326 | Prior Year | 542.99 | 542.78 | 546.74 | 548.84 | 510.08 | 558.78 | 6,409.61 |
| 327 | Increase (Decrease) | (23.47) | (29.26) | (31.63) | 14.22 | 35.98 | 21.31 | (115.63) |
| 328 | **736740 SW-ACO Lockbox Fees** | | | | | | | |
| 329 | Test Year | 191.74 | 170.16 | 192.19 | 167.28 | 175.97 | 172.85 | 2,093.26 |
| 330 | Prior Year | 196.78 | 175.00 | 228.11 | 167.86 | 179.17 | 253.19 | 2,379.01 |
| 331 | Increase (Decrease) | (5.04) | (4.84) | (35.92) | (0.58) | (3.20) | (80.34) | (285.75) |
| 332 | **736800 SW-Cont Serv-Oth-A&G** | | | | | | | |
| 333 | Test Year | 1,603.16 | 1,355.99 | 1,396.05 | 2,096.38 | 1,704.68 | 2,642.18 | 24,966.94 |
| 334 | Prior Year | (18.34) | 1,360.41 | 1,493.27 | 1,275.79 | 1,681.29 | 2,505.66 | 19,367.89 |
| 335 | Increase (Decrease) | 1,621.50 | (4.42) | (97.22) | 820.59 | 23.39 | 136.52 | 5,599.05 |
| 336 | **736810 SW-Cont Serv-Oth-A&G-HRDW MANT** | | | | | | | |
| 337 | Test Year | 93.24 | 65.73 | 144.83 | 112.94 | 45.87 | 176.33 | 1,314.67 |
| 338 | Prior Year | 49.31 | (252.24) | 131.78 | 75.85 | 45.17 | 33.34 | 494.32 |
| 339 | Increase (Decrease) | 43.93 | 317.97 | 13.05 | 37.09 | 0.70 | 142.99 | 820.35 |
| 340 | **736820 SW-Cont Serv-Oth-A&G-SFTW MANT** | | | | | | | |
| 341 | Test Year | 1,007.76 | 1,034.94 | 1,098.39 | 1,058.20 | 1,031.07 | 1,076.06 | 11,576.07 |
| 342 | Prior Year | 747.68 | 482.05 | 701.01 | 731.28 | 695.25 | 745.14 | 9,555.57 |
| 343 | Increase (Decrease) | 260.08 | 552.89 | 397.38 | 326.92 | 335.82 | 330.92 | 2,020.50 |
| 344 | **741100 SW-Rent Bldg/RP-Collect Oper** | | | | | | | |
| 345 | Test Year | 150.46 | 235.25 | 158.88 | 163.34 | 162.69 | 240.59 | 2,224.14 |
| 346 | Prior Year | 64.22 | 112.88 | 81.04 | 86.60 | 94.54 | 63.74 | 987.55 |
| 347 | Increase (Decrease) | 86.24 | 122.37 | 77.84 | 76.74 | 68.15 | 176.85 | 1,236.59 |
| 348 | **741700 SW-Rent Bldg/RP-Cust Accts** | | | | | | | |

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|---|---|---|---|---|---|---|---|
| 349 | Test Year | 158.19 | 147.72 | 146.87 | 147.27 | 177.07 | 153.12 |
| 350 | Prior Year | 144.69 | 145.89 | 147.27 | 147.06 | 146.91 | 146.86 |
| 351 | Increase (Decrease) | 13.50 | 1.83 | (0.40) | 0.21 | 30.16 | 6.26 |
| 352 | **741800 SW-Rent Bldg/RP-A&G** | | | | | | |
| 353 | Test Year | 529.91 | 508.75 | 514.15 | 513.44 | 508.92 | 515.14 |
| 354 | Prior Year | 519.54 | 508.59 | 523.76 | 509.38 | 506.53 | 508.74 |
| 355 | Increase (Decrease) | 10.37 | 0.16 | (9.61) | 4.06 | 2.39 | 6.40 |
| 356 | **742700 SW-Rent Equip-Cust Accts** | | | | | | |
| 357 | Test Year | 1.18 | 1.48 | 1.99 | 0.15 | - | 0.80 |
| 358 | Prior Year | 1.16 | 1.09 | 0.82 | 1.51 | 0.94 | 0.77 |
| 359 | Increase (Decrease) | 0.02 | 0.39 | 1.17 | (1.36) | (0.94) | 0.03 |
| 360 | **742800 SW-Rent Equip-A&G** | | | | | | |
| 361 | Test Year | 11.74 | 123.91 | 79.67 | 79.68 | 12.33 | 77.42 |
| 362 | Prior Year | 11.83 | 80.22 | 55.84 | 77.84 | 62.09 | 62.09 |
| 363 | Increase (Decrease) | (0.09) | 43.69 | 23.83 | 1.84 | (49.76) | 15.33 |
| 364 | **750800 SW-Trans-A&G** | | | | | | |
| 365 | Test Year | 11.82 | 13.49 | 176.51 | 1.65 | 1.47 | 39.16 |
| 366 | Prior Year | 1.43 | 30.83 | 0.79 | 0.21 | 0.04 | 0.20 |
| 367 | Increase (Decrease) | 10.39 | (17.34) | 175.72 | 1.44 | 1.43 | 38.96 |
| 368 | **756800 SW-Ins-Vehicle-A&G** | | | | | | |
| 369 | Test Year | 297.75 | 269.75 | 373.98 | 284.59 | 287.19 | 262.98 |
| 370 | Prior Year | 283.66 | 314.94 | 292.59 | 263.16 | 257.06 | 284.08 |
| 371 | Increase (Decrease) | 14.09 | (45.19) | 81.39 | 21.43 | 30.13 | (21.10) |
| 372 | **757800 SW-Ins-Gen Liab-A&G** | | | | | | |
| 373 | Test Year | 1,496.05 | 1,496.05 | 1,496.05 | 1,496.10 | 1,496.10 | 1,496.10 |
| 374 | Prior Year | 1,081.35 | 1,081.35 | 1,081.35 | 1,081.37 | 1,081.37 | 1,081.37 |
| 375 | Increase (Decrease) | 414.70 | 414.70 | 414.70 | 414.73 | 414.73 | 414.73 |
| 376 | **758800 SW-Ins-Work Comp-A&G** | | | | | | |
| 377 | Test Year | 608.62 | 541.21 | 758.48 | 577.20 | 582.46 | 533.36 |

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Aqua North Carolina, Inc.
Docket No. 218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12 (a)
Monthly Expense Amounts - Test Yr vs Prior Yr
Test Year of January - December 2021
By Rate Division

Fairways Sewer

| Line# | (a) | (h) Jul-21 | (i) Aug-21 | (j) Sep-21 | (k) Oct-21 | (l) Nov-21 | (m) Dec-21 | (n) Grand Total |
|---|---|---|---|---|---|---|---|---|
| 349 | Test Year | 153.94 | 154.70 | 156.42 | 154.51 | 156.55 | 154.39 | 1,860.75 |
| 350 | Prior Year | 146.46 | 147.30 | 146.46 | 146.33 | 130.33 | 146.65 | 1,742.21 |
| 351 | Increase (Decrease) | 7.48 | 7.40 | 9.96 | 8.18 | 26.22 | 7.74 | 118.54 |
| 352 | **741800 SW-Rent Bldg/RP-A&G** | | | | | | | |
| 353 | Test Year | 512.11 | 513.16 | 511.25 | 511.39 | 508.19 | 519.57 | 6,165.98 |
| 354 | Prior Year | 510.06 | 520.40 | 514.08 | 503.71 | 505.99 | 524.71 | 6,155.49 |
| 355 | Increase (Decrease) | 2.05 | (7.24) | (2.83) | 7.68 | 2.20 | (5.14) | 10.49 |
| 356 | **742700 SW-Rent Equip-Cust Accts** | | | | | | | |
| 357 | Test Year | 1.57 | 0.70 | 1.44 | 1.17 | 1.08 | 1.07 | 12.63 |
| 358 | Prior Year | 0.60 | 1.73 | 0.65 | 0.23 | 0.72 | 3.20 | 13.42 |
| 359 | Increase (Decrease) | 0.97 | (1.03) | 0.79 | 0.94 | 0.36 | (2.13) | (0.79) |
| 360 | **742800 SW-Rent Equip-A&G** | | | | | | | |
| 361 | Test Year | 77.73 | 171.65 | 93.92 | - | 160.66 | 99.99 | 988.70 |
| 362 | Prior Year | 11.79 | - | 241.03 | 11.77 | 123.51 | 123.51 | 861.52 |
| 363 | Increase (Decrease) | 65.94 | 171.65 | (147.11) | (11.77) | 37.15 | (23.52) | 127.18 |
| 364 | **750800 SW-Trans-A&G** | | | | | | | |
| 365 | Test Year | 68.66 | 0.46 | 80.32 | 1.95 | 8.92 | 52.57 | 456.98 |
| 366 | Prior Year | 0.48 | 30.21 | 0.39 | 128.43 | 44.22 | 249.48 | 486.71 |
| 367 | Increase (Decrease) | 68.18 | (29.75) | 79.93 | (126.48) | (35.30) | (196.91) | (29.73) |
| 368 | **756800 SW-Ins-Vehicle-A&G** | | | | | | | |
| 369 | Test Year | 244.16 | 279.91 | 265.50 | 314.75 | 253.17 | 226.46 | 3,360.19 |
| 370 | Prior Year | 311.98 | 298.76 | 277.44 | 308.96 | 291.92 | 255.74 | 3,440.29 |
| 371 | Increase (Decrease) | (67.82) | (18.85) | (11.94) | 5.79 | (38.75) | (29.28) | (80.10) |
| 372 | **757800 SW-Ins-Gen Liab-A&G** | | | | | | | |
| 373 | Test Year | 1,502.01 | 1,502.01 | 1,502.01 | 1,504.37 | 1,504.37 | 1,504.37 | 17,995.59 |
| 374 | Prior Year | 1,077.67 | 1,077.67 | 1,077.67 | 1,075.51 | 1,075.51 | 1,075.51 | 12,947.70 |
| 375 | Increase (Decrease) | 424.34 | 424.34 | 424.34 | 428.86 | 428.86 | 428.86 | 5,047.89 |
| 376 | **758800 SW-Ins-Work Comp-A&G** | | | | | | | |
| 377 | Test Year | 495.19 | 567.67 | 538.45 | 638.33 | 513.47 | (5,237.70) | 1,116.74 |

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