

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$21,658,777.72	\$19,931,419.72	\$19,419,491.03	\$18,616,834.14
2	601110 WT-Source Oper LBR-Employ-Rg	\$389,169.44	\$377,817.99	\$313,299.56	\$323,364.43
3	601119 WT-Source Oper LBR-Employ-OT	\$19,833.99	\$17,505.09	\$18,871.82	\$24,169.02
4	601210 WT-Source Maint LBR-Employ-Rg	\$135,685.44	\$134,727.71	\$99,677.17	\$117,363.39
5	601219 WT-Source Maint LBR-Employ-OT	\$37,577.28	\$38,141.54	\$39,029.72	\$50,573.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$1,973,714.97	\$2,032,315.59	\$1,850,758.10	\$1,813,106.55
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$193,520.51	\$146,670.80	\$179,718.60	\$245,133.01
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$38,233.78	\$30,865.92	\$55,373.08	\$49,199.08
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$6,099.01	\$2,509.25	\$3,722.55	\$4,685.41
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$247,774.20	\$210,095.76	\$227,043.96	\$268,518.42
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$39,986.34	\$31,722.81	\$34,422.63	\$51,666.54
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$95.67
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$91.67	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$9,102.12	\$10,203.40	\$7,485.30	\$93.80
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$131,399.85	\$141,800.95	\$150,509.86	\$137,544.29
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$35,222.01	\$34,574.86	\$33,746.50	\$36,673.49
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$384.01
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$78.00
19	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$15,750.24	\$15,926.11	\$14,733.09	\$46,671.54
20	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$817.21
21	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$1,330,834.16	\$855,967.85	\$874,705.16	\$834,169.88
22	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$1,829.80	\$0.00	\$0.00	\$0.00
23	610100 WT-Purchased Water	\$2,544,152.09	\$2,249,983.65	\$2,128,067.56	\$1,906,833.09
24	615100 WT-Purchased Power-SOURCE OPER	\$2,691,437.15	\$2,564,209.25	\$2,652,265.47	\$2,541,142.55
25	615300 WT-Purchased Power-TREAT OPER	\$16.03	\$0.00	\$0.00	\$0.00
26	616100 WT-Fuel PWR Prod-SOURCE OPER	\$2,000.37	\$1,345.07	\$1,680.60	\$4,441.11
27	616500 WT-Fuel PWR Prod-T&D OPER	\$934.43	\$0.00	\$85.38	\$0.00
28	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$10,412.05	\$7,429.86	\$1,150.43	\$420.00
29	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$486,382.76	\$454,938.91	\$505,769.91	\$533,220.87
30	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$122,988.89	\$140,962.31	\$132,017.49	\$100,434.39
31	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$584.10	\$0.00	\$0.00	\$921.70
32	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$48,021.15	\$36,546.75	\$44,394.90	\$23,927.96
33	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$95,998.41	\$109,454.58	\$124,480.07	\$114,337.24
34	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$2,805.00
35	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$1,127.50	\$1,980.00	\$0.00	(\$0.01)
36	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$669.00	\$0.00	\$423.70	\$466.40
37	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$23,455.22	\$17,625.35	\$11,970.38	\$10,965.67
38	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$14,173.41	\$19,084.45	\$14,815.07	\$19,873.79
39	620100 WT-Mat&Sup-Source OPER	\$342.53	\$134.37	\$6,701.04	\$16,172.84
40	620200 WT-Mat&Sup-Source MAINT	\$73.55	\$1,979.95	\$6,034.84	\$5,235.40
41	620300 WT-Mat&Sup-WTRTRT OPER	\$63,653.23	\$68,667.80	\$76,262.46	\$69,609.36
42	620400 WT-Mat&Sup-WTRTRT MAINT	\$96.73	\$240.98	\$364.28	\$192.66
43	620500 WT-Mat&Sup-T&D OPER-Gen	\$259,695.69	\$264,506.86	\$196,357.06	\$168,948.37
44	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$57.38	\$0.00	\$15.12
45	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$185.43	\$0.00
46	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$29,477.33	\$17,454.24	\$20,877.86	\$20,585.67
47	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$137.85	\$4.46	\$0.00	\$0.00
48	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$1,722.97	\$5,717.93	\$1,227.89
49	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$426.75	\$773.99	\$1,121.46	\$2,956.15
50	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$11,586.78	\$15,694.03	\$9,037.34	\$14,175.65
51	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$108,127.25	\$54,587.44	\$47,275.50	\$39,546.26
52	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$19,867.48	\$21,801.41	\$26,624.33	\$19,197.54
53	620600 WT-Mat&Sup-T&D MAINT-Gen	\$99.92	\$236.37	\$93.69	\$32.01
54	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$64.34	\$0.00	\$269.72

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
55	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$19.25	\$0.00	\$0.00
56	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$218.73	\$0.00	\$740.63
57	631500 WT-Cont Serv-Eng-T&D OPER	\$405.00	\$0.00	\$0.00	(\$79,463.41)
58	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$12,600.00	\$100.00
59	635300 WT-Cont Serv-Testg-WTRTRT OPER	\$676,748.66	\$772,923.11	\$787,863.61	\$806,806.20
60	635400 WT-Cont Serv-Testg-WTRTRT MAINT	\$106,241.00	\$110,458.75	\$3,062.00	\$0.00
61	636100 WT-Cont Serv-Oth-Source OPER	\$18,000.00	\$16,535.79	\$25,630.00	\$25,191.46
62	636200 WT-Cont Serv-Oth-Source MAINT	\$321,054.20	\$224,197.85	\$179,678.89	\$177,412.62
63	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$294,090.36	\$289,812.94	\$285,429.83	\$281,513.69
64	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$89,356.90	\$96,396.35	\$71,090.00	\$48,259.25
65	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$2,676.74
66	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$42,540.35	\$39,541.04	\$30,603.25	\$29,444.14
67	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$62,438.45	\$58,252.54	\$54,289.85	\$49,110.45
68	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$500.08	\$2,363.73	\$4,118.76	\$10,168.03
69	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$357.47	\$0.00
70	636610 WT-Cont Serv-Oth-Build&Grounds	\$593,621.59	\$610,805.03	\$516,530.53	\$496,541.64
71	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$1,622.14	\$0.00	\$800.00
72	636640 WT-Cont Serv-Oth-Temp Help	\$23,260.18	\$49,571.29	\$54,550.80	\$49,185.94
73	641100 WT-Rent Bldg/RP-Source OPER	\$17,413.90	\$17,256.95	\$16,986.98	\$20,425.82
74	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$6,615.00
75	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	(\$25.00)
76	642100 WT-Rent Equip-Source OPER	\$0.00	\$20.61	\$232.00	\$1,579.29
77	642200 WT-Rent Equip-Source MAINT	\$916.84	\$810.70	\$0.00	\$612.28
78	642500 WT-Rent Equip-T&D OPER	\$83.30	\$2,661.68	\$521.62	\$1,391.99
79	642600 WT-Rent Equip-T&D MAINT	\$1,713.26	\$1,560.23	\$639.77	\$6,450.92
80	650300 WT-Trans-WTRTRT OPER	\$34.15	\$19.26	\$0.00	\$0.00
81	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$46.68	\$0.00	\$0.00
82	650500 WT-Trans-T&D OP-GENERAL	\$35,813.83	\$26,289.85	\$27,050.28	\$8,639.57
83	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$271,074.28	\$293,765.77	\$292,528.01	\$943.67
84	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$29.55	\$0.00	\$0.00	\$28.81
85	650513 WT-Trans-T&D OP-CAR WASH TCK	\$1,072.60	\$910.51	\$470.85	\$546.32
86	650514 WT-Trans-T&D OP-LICENSES	\$89,537.37	\$83,047.75	\$74,335.02	\$38,002.22
87	650515 WT-Trans-T&D OP-LEASE	\$15,449.46	\$7,235.44	\$30,113.46	\$25,126.48
88	650531 WT-Trans-T&D OP-DIESEL	\$12,472.54	\$18,191.38	\$19,248.69	\$24,460.96
89	650532 WT-Trans-T&D OP-GASOLINE	\$697,193.89	\$524,630.78	\$620,961.60	\$668,574.13
90	650533 WT-Trans-T&D OP-MOTOR OIL	\$173.74	\$143.11	\$313.38	\$121.07
91	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$6,809.36	\$15,010.43	\$5,816.31	\$13,709.30
92	650541 WT-Trans-T&D OP-BATTERIES	\$3,235.70	\$1,972.24	\$1,626.16	\$1,371.85
93	650542 WT-Trans-T&D OP-BACKHOE PART	\$81.31	\$216.11	\$0.00	\$63.99
94	650543 WT-Trans-T&D OP-BRAKES	\$1,679.90	\$0.00	\$0.00	\$0.00
95	650544 WT-Trans-T&D OP-TIRES	\$555.24	\$1,139.15	\$2,268.85	\$1,089.45
96	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$22.45	\$784.95	\$157.55	\$1,297.98
97	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$13,853.81)	(\$36,901.29)	(\$54,048.68)	(\$49,493.99)
98	650555 WT-Trans-T&D OP-CRASH	\$24,372.98	\$10,432.09	\$29,390.76	\$33,783.86
99	650600 WT-Trans-T&D MAINT	\$46.30	\$814.25	\$5,337.69	\$212,648.40
100	675100 WT-Misc-SRC OPER	\$1,216.98	\$1,152.16	\$1,146.95	\$1,097.52
101	675200 WT-Misc-SRC MAINT	\$26.00	\$0.00	\$0.00	\$309.40
102	675300 WT-Misc-WTRTRT OPER	\$53.04	\$0.00	\$53.36	\$19.09
103	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$20.26	\$0.00	\$0.00
104	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$10.00	\$0.00
105	675600 WT-Misc-T&D MAINT	\$1,312.05	\$9.07	\$762.82	\$323.95
106	701110 SW-Collect Oper-LBR-Employ-Rg	\$39,514.63	\$51,277.18	\$50,800.90	\$82,487.64
107	701119 SW-Collect Oper-LBR-Employ-OT	\$9,001.18	\$11,043.53	\$10,973.94	\$14,525.38
108	701210 SW-Collect Maint-LBR-Employ-Rg	\$20,390.83	\$21,498.58	\$23,475.46	\$19,381.01

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109	701219 SW-Collect Maint-LBR-Employ-OT	\$4,707.53	\$3,951.87	\$4,365.16	\$2,881.66
110	701310 SW-Pump Oper-LBR-Employ-Rg	\$125,591.05	\$139,949.59	\$121,005.42	\$92,455.71
111	701319 SW-Pump Oper-LBR-Employ-OT	\$14,617.74	\$21,568.96	\$18,140.30	\$18,006.24
112	701410 SW-Pump Maint-LBR-Employ-Rg	\$55,717.34	\$55,385.78	\$62,789.74	\$65,156.48
113	701419 SW-Pump Maint-LBR-Employ-OT	\$11,046.35	\$24,708.42	\$25,518.14	\$35,267.50
114	701510 SW-T&D Oper-LBR-Employ-Rg	\$900,739.46	\$932,264.89	\$893,482.06	\$801,712.47
115	701519 SW-T&D Oper-LBR-Employ-OT	\$107,391.71	\$96,185.60	\$87,905.15	\$97,476.99
116	701610 SW-T&D Maint-LBR-Employ-Rg	\$49,522.61	\$40,347.05	\$39,939.42	\$58,101.23
117	701619 SW-T&D Maint-LBR-Employ-OT	\$4,404.91	\$3,852.23	\$2,161.21	\$3,931.81
118	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$332,867.17	\$230,969.16	\$261,040.01	\$237,850.59
119	710500 SW-Purchased WW-T&D-OPER	\$880,375.33	\$703,901.38	\$539,410.53	\$414,346.48
120	711500 SW-Sludge Removal-T&D-OPER	\$815,442.50	\$732,882.91	\$781,247.08	\$673,410.84
121	715100 SW-Purchased PWR-Collect Oper	\$1,191,840.39	\$1,171,110.48	\$1,144,746.39	\$1,108,124.77
122	716100 SW-Fuel PWR Prod-Collect Oper	\$39,649.78	\$17,087.45	\$27,217.48	\$32,633.49
123	718300 SW-Chem-Pump Oper-GENERAL	\$284,836.90	\$267,078.96	\$235,177.48	\$251,662.24
124	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$397.15	\$0.00	\$0.00
125	718500 SW-Chem-T&D Oper-GENERAL	\$346,662.13	\$287,054.18	\$309,858.24	\$400,382.07
126	720100 SW-Mat&Sup-Collect Oper	\$119.27	\$20.74	\$10,335.36	\$0.00
127	720200 SW-Mat&Sup-Collect Maint	\$178.81	\$58.85	\$1,238.14	\$22.36
128	720300 SW-Mat&Sup-Pump Oper	\$6,869.31	\$2,269.01	\$3,658.15	\$4,244.85
129	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$50.15	\$896.63
130	720500 SW-Mat&Sup-T&D Oper	\$58,380.79	\$76,379.80	\$52,835.06	\$71,210.00
131	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$29,858.82	\$8,698.74	\$6,702.21	\$11,025.27
132	720600 SW-Mat&Sup-T&D Maint	\$28.82	\$294.93	\$320.00	\$24.24
133	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$3,144.00	\$1,680.00	\$11,388.00
134	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	(\$0.00)	(\$1,361.04)
135	735300 SW-Cont Serv-Test-Pump Oper	\$238,903.55	\$264,241.56	\$273,205.34	\$275,224.52
136	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$2,336.00	\$220.00	\$0.00
137	736100 SW-Cont Serv-Oth-Collect Oper	\$5,868.91	(\$5,442.00)	\$3,425.00	\$7,950.00
138	736200 SW-Cont Serv-Oth-Collect Maint	\$314,645.00	\$176,120.51	\$231,463.22	\$274,884.01
139	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$221,095.91	\$182,717.46	\$133,463.40	\$198,531.18
140	736400 SW-Cont Serv-Oth-Pump Maint	\$189,766.15	\$225,306.80	\$190,931.05	\$175,911.44
141	736500 SW-Cont Serv-Oth-T&D Oper	\$130,938.36	\$130,833.36	\$130,833.36	\$5,451.39
142	736600 SW-Cont Serv-Oth-T&D Maint	\$143,806.85	\$128,703.25	\$94,588.70	\$89,184.11
143	736610 SW-Cont Serv Other Build & Grounds	\$272,096.53	\$281,000.51	\$302,252.41	\$263,555.24
144	742100 SW-Rent Equip-Collect Oper	\$320.70	\$641.25	\$384.30	\$561.04
145	742200 SW-Rent Equip-Collect Maint	\$0.00	\$64.20	\$0.00	\$0.00
146	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$445.05
147	742500 SW-Rent Equip-T&D Oper	\$226.67	\$402.51	\$3,408.51	\$64.05
148	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$804.03
149	750500 SW-Trans-T&D Oper	\$304.41	\$6,090.37	\$6,896.76	\$71,990.01
150	750511 SW-Trans-T&D Oper-Outside Svc	\$67,975.44	\$80,891.32	\$87,237.36	\$0.00
151	750514 SW-Trans-T&D Transp Licenses	\$22,283.79	\$22,394.76	\$21,205.54	\$0.00
152	750515 SW-Trans-T&D OP-Lease	\$3,943.70	\$1,599.30	\$8,975.36	\$7,119.51
153	750532 SW-Trans-T&D OP Gasoline	\$177,928.47	\$152,175.65	\$189,661.84	\$195,172.45
154	750540 SW-Trans-T&D Ops-Parts Auto &	\$183.34	\$0.00	\$0.00	\$0.00
155	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$5,506.48	\$0.00
156	775100 SW-Misc-Coll Oper	\$76.50	\$1,619.51	\$1,142.37	\$2,270.87
157	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$7.48
158	775500 SW-Misc-T&D Oper	\$0.00	\$31.92	\$0.00	\$0.00
159	775600 SW-Misc-T&D Maint	\$102.64	\$19.00	\$17.15	\$0.00
160	3-General Expense	\$14,033,201.37	\$13,922,580.65	\$14,563,146.94	\$13,566,697.45
161	601710 WT-Cust Accts Labor-Employ-Rg	\$569,890.34	\$583,938.70	\$598,974.21	\$521,550.44
162	601719 WT-Cust Accts Labor-Employ-OT	\$72,455.94	\$63,856.13	\$66,434.71	\$57,476.35

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163	601810 WT-A & G Labor-Employ-Rg	\$1,585,888.72	\$1,603,830.50	\$1,615,567.01	\$1,483,833.38
164	601819 WT-A & G Labor-Employ-OT	\$30,378.73	\$42,639.77	\$37,529.67	\$22,085.75
165	603810 WT-A & G Labor-Officers, Exec	\$52,284.36	\$56,671.66	\$80,500.50	\$124,976.79
166	603820 WT-A & G Labor-Bonuses	\$348,048.19	\$504,044.31	\$305,249.81	\$267,555.39
167	603840 WT-A & G Labor-Stock Option Co	\$10,010.20	\$26,998.86	\$51,302.63	\$10,009.65
168	603842 WT-A & G PSU Amortization	\$75,862.63	\$64,271.96	\$73,180.09	\$74,576.00
169	603843 WT-A & G RSU Amortization	\$51,591.00	\$47,850.63	\$38,197.66	\$14,523.56
170	604810 WT-A&G Empl-HEALTH PLANS	(\$1.29)	(\$0.00)	\$0.00	\$0.00
171	604813 WT-A&G Emp-DENTAL PLAN	\$113,900.10	\$116,783.12	\$113,504.22	\$108,243.47
172	604821 WT-A&G Emp-US HEALTHCARE HMO	\$2,123,804.23	\$2,098,506.20	\$2,089,602.09	\$2,068,985.48
173	604822 WT-A&G Empl-Insurance Payments	(\$385,262.69)	(\$362,955.10)	(\$380,303.24)	(\$371,898.24)
174	604824 WT-A&G Empl-Contributions Dent	(\$33,776.23)	(\$27,136.78)	(\$24,818.39)	(\$21,629.14)
175	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	(\$0.20)	\$0.00	(\$0.02)	\$0.00
176	604833 WT-A&G Emp-Pension Paid	(\$2.03)	(\$0.00)	(\$0.10)	\$0.00
177	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$136.00	\$0.00	\$0.00	\$0.00
178	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	(\$0.06)	\$0.00
179	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$360,829.06	\$265,017.17	\$248,505.80	\$244,747.05
180	604838 WT-Aqua Year End Contribution	\$267,854.70	\$220,461.26	\$189,499.55	\$178,787.56
181	604840 WT-A&G Empl-GROUP LIFE INS	\$78,258.64	\$74,668.91	\$68,662.30	\$60,854.54
182	604845 WT-A&G Empl-EDUCATION	\$124.68	\$60.00	\$390.56	\$0.00
183	604854 WT-A&G Emp-DOT PHYSICALS	(\$0.00)	\$112.00	\$0.00	\$0.00
184	604855 WT-A&G Emp-EASE CONTRACT	\$12,050.52	\$11,190.96	\$12,361.14	\$9,640.62
185	604856 WT-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$31.32	(\$0.00)
186	604857 WT-A&G Emp-FLOWERS & FRUIT	\$218.12	\$328.46	\$170.21	\$346.10
187	604858 WT-A&G Emp-RETIREMENT GIFTS	\$100.00	\$0.00	\$64.97	(\$0.00)
188	604866 WT-A&G Emp-SERVICE AWARDS	(\$0.00)	\$0.00	\$0.00	\$2,749.82
189	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$7,928.50	\$2,700.00	\$4,511.00	\$542.00
190	604870 WT-A&G Emp-EMPLY X-MAS GIFTS	(\$0.20)	\$0.00	\$0.00	\$368.66
191	604880 WT-A&G Fees COLI Accounts	\$10,572.84	\$12,036.39	\$8,133.60	\$10,091.80
192	604891 WT-A&G Empl-INTERCO BENEFITS	\$4,904.32	\$7,043.88	\$2,741.12	\$5,206.20
193	604899 WT-A&G Empl-MISC	\$0.00	\$4,706.53	\$48,972.89	\$80,435.28
194	615800 WT-Purchased Power-A & G EXPS	\$28,726.41	\$27,351.42	\$30,506.90	\$30,773.36
195	616800 WT-Fuel PWR Prod-A & G EXPS	\$76.17	\$0.00	\$0.00	\$0.00
196	620700 WT-Mat&Sup-Cust Accts	\$34.83	\$0.00	\$188.32	\$332.54
197	620800 WT-Mat&Sup-A & G	\$32,479.70	\$32,619.19	\$21,367.37	\$20,565.53
198	632800 WT-Cont Serv-Acct-A & G	\$150,898.90	\$127,947.18	\$145,177.10	\$123,597.66
199	633800 WT-Cont Serv-Legl-A & G	\$232,318.78	\$132,461.81	\$353,165.94	\$137,167.37
200	634800 WT-Cont Serv-Mgmt F-A & G	(\$15,750.20)	(\$15,926.11)	(\$14,733.09)	(\$47,488.70)
201	634900 WT-Corp Mgmt Fees	\$2,453,937.77	\$2,372,903.20	\$2,993,537.72	\$3,073,436.95
202	636700 WT-Cont Serv-Oth-Cust Accts	\$32,061.42	\$26,755.57	\$29,502.08	\$25,748.05
203	636710 WT-Workflow Processing Fee	\$173,707.50	\$193,479.12	\$205,441.31	\$173,407.91
204	636720 WT-Workflow Billing Postage	\$209,976.52	\$214,548.06	\$214,319.77	\$218,383.89
205	636730 ACO-WTR Allocations	\$932,187.92	\$938,857.01	\$960,894.27	\$1,023,546.27
206	636740 WT-ACO Lockbox Fees	\$69,831.14	\$79,632.11	\$83,311.16	\$86,024.05
207	636800 WT-Cont Serv-Oth-A&G	\$625,214.06	\$448,026.25	\$515,861.60	\$438,535.27
208	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$76,069.90	\$87,438.02	\$91,666.54	\$53,998.50
209	641800 WT-Rent Bldg/RP-A & G	\$121,762.29	\$119,727.99	\$115,100.15	\$107,284.08
210	642800 WT-Rent Equip-A & G	\$40,659.17	\$35,836.39	\$11,120.93	\$32,672.30
211	650800 WT-Trans-A & G	\$14,854.73	\$15,193.35	\$10,686.10	\$338.47
212	656800 WT-Ins-Vehicle-A & G	\$154,224.00	\$144,414.50	\$111,252.75	\$141,037.95
213	657800 WT-Ins-Gen Liab-A & G	\$481,379.46	\$346,245.24	\$304,811.61	\$266,851.39
214	658800 WT-Ins-Work Comp-A & G	\$312,814.16	\$284,215.02	\$282,367.02	\$314,938.28
215	659800 WT-Ins-Other-A & G	\$50,931.52	\$199,404.27	\$223,182.61	\$140,953.00
216	666800 WT-Reg Com-Amort Rate Case-A&G	\$386,807.72	\$219,864.12	\$164,216.40	\$6,842.37

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
217	675700 WT-Misc-Cust Accts	\$14,693.22	\$13,989.96	\$13,989.97	\$582.92
218	675800 WT-Misc-A&G	\$67,095.22	\$78,187.61	\$27,693.98	\$32,385.39
219	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$466.24	\$300.00	\$3,265.34
220	675805 WT-Misc-A&G-Civic Org Events	\$463.50	\$0.00	\$0.00	\$500.00
221	675808 WT-Misc-A&G-COMM EXP	\$189,023.56	\$214,470.48	\$167,931.21	\$116,928.36
222	675810 WT-Misc-A&G-DATA LINES	\$138,968.81	\$152,029.22	\$177,879.41	\$188,424.24
223	675816 WT-Misc-A&G-CONTRIB	\$331.10	\$209.00	\$103.00	\$0.00
224	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$150.92	\$779.14
225	675819 WT-Misc-A&G-Office Supplies	\$43,071.87	\$59,445.15	\$43,247.23	\$39,807.60
226	675822 WT-Misc-A&G-DISAST RECOV	\$48,926.52	\$48,926.52	\$48,926.52	\$8,154.47
227	675824 WT-Misc-A&G-DUES	\$54,562.96	\$45,288.52	\$43,084.91	\$44,383.28
228	675827 WT-Misc-A&G-FINES&PENALTIES	\$6,859.80	\$11,735.68	\$5,893.59	\$3,377.65
229	675828 WT-Misc-A&G-LIC&PER	\$294,348.11	\$298,373.32	\$309,362.70	\$306,820.54
230	675830 WT-Misc-A&G-MAIL&POST	\$4,773.71	\$17,447.38	\$9,543.18	\$4,265.95
231	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$13,394.37	\$13,954.38	\$8,026.23	\$2,876.65
232	675832 WT-Misc-A&G-MAINT	\$34,982.27	\$33,352.72	\$28,345.50	\$32,594.07
233	675834 WT-Misc-A&G-MEALS 100% DED	\$4,086.26	\$3,212.98	\$11,413.35	\$14,080.95
234	675836 WT-Misc-A&G-MEALS 50% DED	\$6,444.24	\$4,268.15	\$11,580.68	\$13,869.27
235	675840 WT-Misc-A&G-SEMINARS	\$36,564.67	\$20,742.65	\$80,389.30	\$28,642.83
236	675842 WT-Misc-A&G-SUBSCRIPT	\$6,288.94	\$5,480.91	\$4,308.91	\$4,506.28
237	675846 WT-Misc-A&G-TRV	\$11,167.64	\$8,987.42	\$13,684.32	\$13,546.61
238	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$1,691.65	\$1,420.93	\$912.05	\$946.88
239	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$162.58	\$843.29	\$1,275.47	\$1,548.17
240	675849 WT-Misc-A&G-TRV-Airplane	\$2,170.25	\$4,032.49	\$13,301.40	\$11,974.02
241	675850 WT-Misc-A&G-TRV-HOTEL	\$13,825.18	\$5,206.84	\$31,414.54	\$31,240.64
242	675856 WT-Misc-A&G-UNIFORMS	\$31,124.27	\$34,011.54	\$33,929.64	\$41,394.86
243	675858 WT-Misc-A&G-Bank Fees	\$17,452.27	\$13,492.67	\$627.31	\$518.00
244	675861 WT-Misc-A&G-SERVICE CLEARING	\$8,173.86	\$11,739.81	\$4,568.56	\$12,094.97
245	675864 WT-Misc-A&G-Claims	\$7,854.29	\$6,096.55	\$7,658.41	\$6,614.84
246	675865 WT-Misc-A&G-AR/AP Adj	\$3,979.33	\$423.27	\$179.71	\$0.00
247	675866 WT-Misc-A&G-Utilities	\$5,779.88	\$3,963.79	\$7,984.26	\$6,521.05
248	676210 WT-Cap OH Credit-Labor	(\$389,948.84)	(\$305,202.61)	(\$272,238.40)	(\$244,971.92)
249	676220 WT-Cap OH Credit-Benefits	(\$632,161.98)	(\$571,265.58)	(\$544,986.99)	(\$512,617.28)
250	676230 WT-Cap OH Credit-PR Taxes	(\$166,706.96)	(\$154,101.57)	(\$142,202.39)	(\$134,455.81)
251	676240 WT-Cap OH Credit-Other	(\$406,302.99)	(\$305,323.39)	(\$362,058.85)	(\$343,432.31)
252	701710 SW-Cust Accts-LBR-Employ-Rg	\$56,906.72	\$71,232.38	\$71,506.54	\$56,155.36
253	701719 SW-Cust Accts-LBR-Employ-OT	\$2,686.83	\$7,296.41	\$8,312.26	\$2,947.35
254	701810 SW-A&G-LBR-Employ-Rg	\$170,005.75	\$265,128.91	\$333,805.73	\$303,245.70
255	701819 SW-A&G-LBR-Employ-OT	(\$890.39)	\$4,111.11	\$2,726.32	\$1,765.90
256	703820 SW-A & G Labor-Bonuses	\$87,882.77	\$92,444.45	\$90,214.98	\$76,065.74
257	704813 SW-A&G Emp-DENTAL PLAN	\$28,804.97	\$32,653.29	\$33,746.49	\$30,700.06
258	704821 SW-A&G Emp-US HEALTHCARE HMO	\$537,147.16	\$586,596.11	\$620,940.78	\$586,816.79
259	704822 SW-A&G Empl-Insurance Payments	(\$97,203.44)	(\$101,103.97)	(\$113,206.24)	(\$105,332.68)
260	704824 SW-A&G Empl-Contributions Dent	(\$8,519.75)	(\$7,555.83)	(\$7,389.36)	(\$6,126.40)
261	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$89,447.16	\$74,829.86	\$74,163.26	\$65,157.71
262	704838 SW-Aqua Year End Contribution	\$68,217.83	\$62,478.70	\$56,424.59	\$51,023.89
263	704840 SW-A&G Empl-GROUP LIFE INS	\$19,792.37	\$20,862.91	\$20,418.85	\$17,262.47
264	704845 SW-A&G Empl-EDUCATION	\$0.00	\$425.00	\$51.33	\$0.00
265	704870 SW-A&G Emp-EMPLY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$81.34
266	704880 SWR-A&G Fees COLI Accounts	\$2,690.60	\$3,353.09	\$2,734.23	\$2,884.70
267	704899 SW-A&G Empl-MISC	\$0.00	\$1,256.41	\$7,107.51	\$8,619.45
268	715800 SW-Purchased PWR-A&G	\$3,747.35	\$3,465.36	\$3,962.21	\$5,224.02
269	720700 SW-Mat&Sup-Cust Accts	\$7.66	\$0.00	\$0.00	\$0.00
270	720800 SW-Mat&Sup-A&G	\$43,178.94	\$23,477.58	\$19,654.36	\$16,736.07

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Expense Account History - Test Year vs. Prior 3 Years
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Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
271	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$127.39	\$0.00	\$306.66	\$295.61
272	732800 SW-Cont Serv-Acct-A&G	\$37,891.71	\$31,340.52	\$34,848.31	\$29,118.34
273	733800 SW-Cont Serv-Legal-A&G	\$72,183.50	\$193,875.91	\$12,620.03	\$0.00
274	734900 SW-Corp Mgmt Fees	\$615,664.76	\$581,178.64	\$718,519.03	\$724,413.04
275	736700 SW-Cont Serv-Oth-Cust Accts	\$7,019.28	\$5,729.64	\$6,196.06	\$5,307.74
276	736710 SW-WorkFlow Processing Fee	\$38,062.91	\$41,450.63	\$43,127.26	\$35,762.30
277	736720 SW-WorkFlow Billing Postage	\$46,005.28	\$45,951.35	\$44,998.40	\$45,613.91
278	736730 ACO-SWR Allocations	\$204,223.36	\$201,107.11	\$201,773.06	\$211,087.02
279	736740 SW-ACO Lockbox Fees	\$15,300.37	\$17,054.90	\$17,489.74	\$17,743.18
280	736800 SW-Cont Serv-Oth-A&G	\$297,270.09	\$276,179.28	\$214,466.23	\$101,625.54
281	741800 SW-Rent Bldg/RP-A&G	\$30,660.02	\$29,985.99	\$28,825.21	\$28,229.24
282	742800 SW-Rent Equip-A&G	\$1,463.31	\$1,456.94	\$1,651.37	\$2,278.18
283	750800 SW-Trans-A&G	\$61.50	\$0.00	\$2.35	\$2.00
284	756800 SW-Ins-Vehicle-A&G	\$39,005.85	\$40,373.46	\$33,086.36	\$40,009.05
285	757800 SW-Ins-Gen Liab-A&G	\$120,692.85	\$84,935.76	\$73,164.39	\$62,493.17
286	758800 SW-Ins-Work Comp-A&G	\$79,108.77	\$79,456.98	\$83,960.81	\$89,340.71
287	759800 SW-Ins-Other-A&G	\$12,880.48	\$48,838.77	\$53,561.39	\$33,204.00
288	766800 SW-Reg Com-Amort Rate Case-A&G	\$93,221.88	\$51,392.49	\$37,449.36	\$1,560.40
289	775800 SW-Misc-A&G	\$597.15	\$1,043.11	\$1,223.21	\$2,789.39
290	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$31.73
291	775808 SW-Misc-A&G-COMM EXP	\$5,670.66	\$4,007.78	\$3,153.64	\$3,022.89
292	775810 SW-Misc-A&G-DATA LINES	\$54,675.69	\$52,057.68	\$52,790.91	\$56,336.80
293	775819 SW-Misc-A&G-Office Supplies	\$3,923.02	\$3,094.45	\$1,085.99	\$1,035.47
294	775822 SW-Misc-A&G-DISAST RECOV	\$26,422.80	\$26,422.80	\$26,422.80	\$4,403.83
295	775824 SW-Misc-A&G-DUES	\$5,081.78	\$5,242.63	\$4,156.58	\$4,458.51
296	775827 SW-Misc-A&G-FINES&PENALTIES	\$8,718.15	(\$1,130.97)	(\$95,841.12)	(\$4,309.77)
297	775828 SW-Misc-A&G-LIC&PER	\$78,415.51	(\$7,256.94)	\$146,068.88	\$120,763.63
298	775830 SW-Misc-A&G-MAIL&POST	\$295.22	\$437.53	\$1,163.53	\$800.65
299	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$99.70	\$53.80	\$35.21	\$14.37
300	775832 SW-Misc-A&G-MAINT	\$1,544.03	\$1,296.41	\$998.90	\$769.53
301	775834 SW-Misc-A&G-MEALS 100% DED	\$387.26	\$393.06	\$1,524.14	\$2,950.50
302	775836 SW-Misc-A&G-MEALS 50% DED	\$519.47	\$114.08	\$426.93	\$545.01
303	775840 SW-Misc-A&G-SEMINARS	\$4,345.13	\$5,658.29	\$12,898.72	\$14,534.48
304	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$27.96	(\$0.00)	\$0.00
305	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$63.00
306	775847 SW-Misc-A&G-TRV-Mile Reim	(\$132.82)	\$213.41	\$0.00	\$17.49
307	775848 SW-Misc-A&G-TRV-TRANSPOR	(\$0.00)	\$0.00	\$0.00	\$349.26
308	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$3,266.83
309	775850 SW-Misc-A&G-TRV-HOTEL	\$307.31	\$394.14	\$1,318.75	\$2,965.38
310	775856 SW-Misc-A&G-UNIFORMS	\$7,269.33	\$6,217.71	\$9,496.34	\$10,358.88
311	775864 SW-Misc-A&G-Claims	\$7,705.59	\$27,326.43	\$24,148.97	\$6,406.87
312	775866 SW-Misc-A&G-Utilities	\$3,114.99	\$2,330.56	\$1,448.91	(\$714.85)
313	776210 SW-Cap OH Credit-Labor	(\$69,280.37)	(\$66,436.80)	(\$69,630.95)	(\$51,269.92)
314	776220 SW-Cap OH Credit-Benefits	(\$114,134.09)	(\$130,111.85)	(\$143,059.14)	(\$109,756.43)
315	776230 SW-Cap OH Credit-PR Taxes	(\$30,466.68)	(\$35,299.58)	(\$37,720.62)	(\$29,093.46)
316	776240 SW-Cap OH Credit-Other	(\$73,015.91)	(\$69,300.73)	(\$98,312.94)	(\$75,526.17)
317	4-Other Expense	\$18,601,872.91	\$16,772,601.62	\$15,055,197.19	\$17,012,517.30
318	403000 Deprec Exp-Utility Plant	\$10,948,951.89	\$10,185,072.26	\$9,813,718.90	\$8,350,264.18
319	403200 Deprec Exp-Utility Plant-SWR	\$5,443,876.11	\$5,148,578.50	\$4,848,400.11	\$4,243,492.90
320	404827 Pension - Non Service Cost	(\$35,937.00)	(\$32,193.00)	(\$28,232.04)	(\$38,499.00)
321	404828 OPEB - Non Service Cost	\$7,971.00	\$8,550.97	\$9,749.04	\$14,100.00
322	406000 Amort-Util Plant Acq Adj	\$173,008.81	\$165,394.38	\$160,920.71	\$158,612.26
323	407201 Amort-Tank Painting	\$319,991.04	\$207,427.07	\$152,849.48	\$137,780.22
324	407300 Amort-Other Utility Plant	\$10,266.24	\$10,287.85	\$9,655.98	\$11,541.79

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325	407301 Amort-CIAC	(\$2,380,959.76)	(\$2,327,249.80)	(\$2,269,514.04)	(\$1,831,414.84)
326	407321 Amort-CIAC-SWR	(\$2,649,302.78)	(\$2,559,423.50)	(\$2,466,533.45)	(\$2,213,098.63)
327	407400 Amort Regulatory Debits	\$7,290.72	\$7,290.72	\$7,290.71	\$7,290.78
328	408101 Assessment-PUC	\$82,708.95	\$75,481.34	\$75,012.63	\$77,731.69
329	408110 Property Taxes	\$741,331.23	\$700,986.39	\$680,378.83	\$672,383.30
330	408121 Payroll Taxes-FICA	\$835,018.25	\$819,974.76	\$790,708.01	\$752,403.44
331	408122 Payroll Taxes-FUTA	\$8,173.31	\$5,632.22	\$8,358.94	\$8,312.46
332	408123 Payroll Taxes-SUTA	\$9,455.24	\$5,297.07	\$6,272.30	\$689.49
333	408205 Other Taxes-Franchise Tax	\$280,196.00	\$207,622.00	\$278,402.04	\$280,549.96
334	409101 Federal Income Tax	(\$1,774,014.15)	(\$573,565.95)	(\$1,869,544.68)	(\$1,442,429.60)
335	409111 State Income Tax	(\$0.21)	(\$57,039.89)	\$1.06	\$0.31
336	410101 Deferred Federal Income Taxes	\$829,248.64	(\$922,698.36)	\$33,482.65	\$2,973,847.00
337	410111 Deferred State Income Taxes	(\$73,476.00)	(\$170,503.00)	(\$184,401.00)	(\$31,799.00)
338	426060 Misc NonUtil Exp-CHARIT CONTR	\$5,750.00	\$100.00	\$5,500.00	\$550.00
339	426080 Misc NonUtil Exp-ACQUISITIONS	\$18,305.45	\$28,058.06	\$18,879.97	\$8,400.35
340	426210 Misc NonUtil-Acq-Payroll-Rg	\$31,082.04	\$61,082.85	\$32,207.37	\$14,655.98
341	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$92.49	\$0.00	\$0.00	\$0.00
342	426900 Misc NonUtil Exp-OTHER	(\$64,505.85)	\$384,289.80	\$23,436.62	\$260,001.15
343	426950 Misc NonUtil-Nontax Ded Bus Ex	\$76,552.76	\$80,410.64	\$94,136.75	\$76,659.96
344	427300 Interest Expense-Long-Term Deb	\$279,523.86	\$368,896.33	\$448,863.47	\$521,447.01
345	427310 Interest Expense-Pushdown	\$5,160,954.00	\$4,638,920.00	\$4,271,154.00	\$3,778,828.00
346	427400 Interest Expense-Customer Depo	\$24,819.91	\$27,879.03	\$30,371.53	\$31,511.67
347	427500 Interest Expense-Other	(\$0.00)	(\$0.00)	\$179.00	\$124,929.81
348	427600 Amort-Debt Issuance Costs	\$285,500.72	\$278,042.88	\$73,492.30	\$63,774.66
349	Grand Total	\$54,293,852.00	\$50,626,601.99	\$49,037,835.16	\$49,196,048.89
350	Check	\$0.00	\$0.00	\$0.00	\$0.00
351					
352	GRAND TOTAL BY RATE ENTITY				
353	ANC Water	\$32,348,703.09	\$30,292,242.20	\$29,631,678.91	\$30,007,501.42
354	ANC Sewer	\$13,744,867.73	\$12,691,303.51	\$11,796,145.44	\$12,088,827.62
355	Brookwood Water	\$5,313,068.36	\$4,991,440.27	\$4,826,000.90	\$4,804,501.07
356	Fairways Water	\$1,209,821.69	\$1,088,105.01	\$1,094,366.09	\$1,094,177.50
357	Fairways Sewer	\$1,676,385.62	\$1,562,695.93	\$1,518,901.04	\$1,370,139.97
358	Contract Operations	\$1,005.52	\$815.07	\$536.24	\$671.80
359	Administration	(\$0.01)	(\$0.00)	\$170,206.54	(\$169,770.49)
360		\$54,293,852.00	\$50,626,601.99	\$49,037,835.16	\$49,196,048.89
361	Check	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
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Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$21,658,777.72	\$19,931,419.72	\$19,419,491.03	\$18,616,834.14
2	601110 WT-Source Oper LBR-Employ-Rg	\$389,169.44	\$377,817.99	\$313,299.56	\$323,364.43
3	601119 WT-Source Oper LBR-Employ-OT	\$19,833.99	\$17,505.09	\$18,871.82	\$24,169.02
4	601210 WT-Source Maint LBR-Employ-Rg	\$135,685.44	\$134,727.71	\$99,677.17	\$117,363.39
5	601219 WT-Source Maint LBR-Employ-OT	\$37,577.28	\$38,141.54	\$39,029.72	\$50,573.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$1,973,714.97	\$2,032,315.59	\$1,850,758.10	\$1,813,106.55
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$193,520.51	\$146,670.80	\$179,718.60	\$245,133.01
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$38,233.78	\$30,865.92	\$55,373.08	\$49,199.08
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$6,099.01	\$2,509.25	\$3,722.55	\$4,685.41
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$247,774.20	\$210,095.76	\$227,043.96	\$268,518.42
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$39,986.34	\$31,722.81	\$34,422.63	\$51,666.54
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$95.67
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$91.67	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$9,102.12	\$10,203.40	\$7,485.30	\$93.80
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$131,399.85	\$141,800.95	\$150,509.86	\$137,544.29
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$35,222.01	\$34,574.86	\$33,746.50	\$36,673.49
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$384.01
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$78.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$15,750.24	\$15,926.11	\$14,733.09	\$46,671.54
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$817.21
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$1,330,834.16	\$855,967.85	\$874,705.16	\$834,169.88
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$1,829.80	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$2,544,152.09	\$2,249,983.65	\$2,128,067.56	\$1,906,833.09
25	615100 WT-Purchased Power-SOURCE OPER	\$2,691,437.15	\$2,564,209.25	\$2,652,265.47	\$2,541,142.55
26	615300 WT-Purchased Power-TREAT OPER	\$16.03	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$2,000.37	\$1,345.07	\$1,680.60	\$4,441.11
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$934.43	\$0.00	\$85.38	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$10,412.05	\$7,429.86	\$1,150.43	\$420.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$486,382.76	\$454,938.91	\$505,769.91	\$533,220.87
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$122,988.89	\$140,962.31	\$132,017.49	\$100,434.39
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$584.10	\$0.00	\$0.00	\$921.70
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$48,021.15	\$36,546.75	\$44,394.90	\$23,927.96
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$95,998.41	\$109,454.58	\$124,480.07	\$114,337.24
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$2,805.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$1,127.50	\$1,980.00	\$0.00	(\$0.01)
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$669.00	\$0.00	\$423.70	\$466.40
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$23,455.22	\$17,625.35	\$11,970.38	\$10,965.67
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$14,173.41	\$19,084.45	\$14,815.07	\$19,873.79
42	620100 WT-Mat&Sup-Source OPER	\$342.53	\$134.37	\$6,701.04	\$16,172.84
43	620200 WT-Mat&Sup-Source MAINT	\$73.55	\$1,979.95	\$6,034.84	\$5,235.40
44	620300 WT-Mat&Sup-WTRTRT OPER	\$63,653.23	\$68,667.80	\$76,262.46	\$69,609.36
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$96.73	\$240.98	\$364.28	\$192.66
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$259,695.69	\$264,506.86	\$196,357.06	\$168,948.37
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$57.38	\$0.00	\$15.12
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$185.43	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$29,477.33	\$17,454.24	\$20,877.86	\$20,585.67
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$137.85	\$4.46	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$1,722.97	\$5,717.93	\$1,227.89
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$426.75	\$773.99	\$1,121.46	\$2,956.15
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$11,586.78	\$15,694.03	\$9,037.34	\$14,175.65
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$108,127.25	\$54,587.44	\$47,275.50	\$39,546.26

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$19,867.48	\$21,801.41	\$26,624.33	\$19,197.54
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$99.92	\$236.37	\$93.69	\$32.01
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$64.34	\$0.00	\$269.72
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$19.25	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$218.73	\$0.00	\$740.63
61	631500 WT-Cont Serv-Eng-T&D OPER	\$405.00	\$0.00	\$0.00	(\$79,463.41)
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$12,600.00	\$100.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$676,748.66	\$772,923.11	\$787,863.61	\$806,806.20
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$106,241.00	\$110,458.75	\$3,062.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$18,000.00	\$16,535.79	\$25,630.00	\$25,191.46
66	636200 WT-Cont Serv-Oth-Source MAINT	\$321,054.20	\$224,197.85	\$179,678.89	\$177,412.62
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$294,090.36	\$289,812.94	\$285,429.83	\$281,513.69
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$89,356.90	\$96,396.35	\$71,090.00	\$48,259.25
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$2,676.74
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$42,540.35	\$39,541.04	\$30,603.25	\$29,444.14
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$62,438.45	\$58,252.54	\$54,289.85	\$49,110.45
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$500.08	\$2,363.73	\$4,118.76	\$10,168.03
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$357.47	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$593,621.59	\$610,805.03	\$516,530.53	\$496,541.64
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$1,622.14	\$0.00	\$800.00
76	636630 WT-Cont Serv-Oth-Security	\$0.00	\$0.00	\$0.00	\$0.00
77	636640 WT-Cont Serv-Oth-Temp Help	\$23,260.18	\$49,571.29	\$54,550.80	\$49,185.94
78	641100 WT-Rent Bldg/RP-Source OPER	\$17,413.90	\$17,256.95	\$16,986.98	\$20,425.82
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$6,615.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	(\$25.00)
81	641700 WT-Rent Bldg/RP-Cust Accts	\$0.00	(\$0.00)	(\$0.00)	\$0.00
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$20.61	\$232.00	\$1,579.29
83	642200 WT-Rent Equip-Source MAINT	\$916.84	\$810.70	\$0.00	\$612.28
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$83.30	\$2,661.68	\$521.62	\$1,391.99
86	642600 WT-Rent Equip-T&D MAINT	\$1,713.26	\$1,560.23	\$639.77	\$6,450.92
87	642700 WT-Rent Equip-Cust Accts	\$0.00	\$0.00	(\$0.00)	(\$0.00)
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$34.15	\$19.26	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$46.68	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$35,813.83	\$26,289.85	\$27,050.28	\$8,639.57
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$271,074.28	\$293,765.77	\$292,528.01	\$943.67
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$29.55	\$0.00	\$0.00	\$28.81
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$1,072.60	\$910.51	\$470.85	\$546.32
95	650514 WT-Trans-T&D OP-LICENSES	\$89,537.37	\$83,047.75	\$74,335.02	\$38,002.22
96	650515 WT-Trans-T&D OP-LEASE	\$15,449.46	\$7,235.44	\$30,113.46	\$25,126.48
97	650520 WT-Trans-T&D OP-Payrol-RG	\$0.00	(\$0.00)	\$0.00	\$0.00
98	650531 WT-Trans-T&D OP-DIESEL	\$12,472.54	\$18,191.38	\$19,248.69	\$24,460.96
99	650532 WT-Trans-T&D OP-GASOLINE	\$697,193.89	\$524,630.78	\$620,961.60	\$668,574.13
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$173.74	\$143.11	\$313.38	\$121.07
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$6,809.36	\$15,010.43	\$5,816.31	\$13,709.30
102	650541 WT-Trans-T&D OP-BATTERIES	\$3,235.70	\$1,972.24	\$1,626.16	\$1,371.85
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$81.31	\$216.11	\$0.00	\$63.99
104	650543 WT-Trans-T&D OP-BRAKES	\$1,679.90	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$555.24	\$1,139.15	\$2,268.85	\$1,089.45
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$22.45	\$784.95	\$157.55	\$1,297.98
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$13,853.81)	(\$36,901.29)	(\$54,048.68)	(\$49,493.99)
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00

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109	650555 WT-Trans-T&D OP-CRASH	\$24,372.98	\$10,432.09	\$29,390.76	\$33,783.86
110	650600 WT-Trans-T&D MAINT	\$46.30	\$814.25	\$5,337.69	\$212,648.40
111	675100 WT-Misc-SRC OPER	\$1,216.98	\$1,152.16	\$1,146.95	\$1,097.52
112	675200 WT-Misc-SRC MAINT	\$26.00	\$0.00	\$0.00	\$309.40
113	675300 WT-Misc-WTRTRT OPER	\$53.04	\$0.00	\$53.36	\$19.09
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$20.26	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$10.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$1,312.05	\$9.07	\$762.82	\$323.95
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$39,514.63	\$51,277.18	\$50,800.90	\$82,487.64
118	701119 SW-Collect Oper-LBR-Employ-OT	\$9,001.18	\$11,043.53	\$10,973.94	\$14,525.38
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$20,390.83	\$21,498.58	\$23,475.46	\$19,381.01
120	701219 SW-Collect Maint-LBR-Employ-OT	\$4,707.53	\$3,951.87	\$4,365.16	\$2,881.66
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$125,591.05	\$139,949.59	\$121,005.42	\$92,455.71
122	701319 SW-Pump Oper-LBR-Employ-OT	\$14,617.74	\$21,568.96	\$18,140.30	\$18,006.24
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$55,717.34	\$55,385.78	\$62,789.74	\$65,156.48
124	701419 SW-Pump Maint-LBR-Employ-OT	\$11,046.35	\$24,708.42	\$25,518.14	\$35,267.50
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$900,739.46	\$932,264.89	\$893,482.06	\$801,712.47
126	701519 SW-T&D Oper-LBR-Employ-OT	\$107,391.71	\$96,185.60	\$87,905.15	\$97,476.99
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$49,522.61	\$40,347.05	\$39,939.42	\$58,101.23
128	701619 SW-T&D Maint-LBR-Employ-OT	\$4,404.91	\$3,852.23	\$2,161.21	\$3,931.81
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$332,867.17	\$230,969.16	\$261,040.01	\$237,850.59
130	710500 SW-Purchased WW-T&D-OPER	\$880,375.33	\$703,901.38	\$539,410.53	\$414,346.48
131	711500 SW-Sludge Removal-T&D-OPER	\$815,442.50	\$732,882.91	\$781,247.08	\$673,410.84
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$1,191,840.39	\$1,171,110.48	\$1,144,746.39	\$1,108,124.77
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$39,649.78	\$17,087.45	\$27,217.48	\$32,633.49
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$284,836.90	\$267,078.96	\$235,177.48	\$251,662.24
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$397.15	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$346,662.13	\$287,054.18	\$309,858.24	\$400,382.07
141	720100 SW-Mat&Sup-Collect Oper	\$119.27	\$20.74	\$10,335.36	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$178.81	\$58.85	\$1,238.14	\$22.36
143	720300 SW-Mat&Sup-Pump Oper	\$6,869.31	\$2,269.01	\$3,658.15	\$4,244.85
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$50.15	\$896.63
145	720500 SW-Mat&Sup-T&D Oper	\$58,380.79	\$76,379.80	\$52,835.06	\$71,210.00
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$29,858.82	\$8,698.74	\$6,702.21	\$11,025.27
147	720600 SW-Mat&Sup-T&D Maint	\$28.82	\$294.93	\$320.00	\$24.24
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$3,144.00	\$1,680.00	\$11,388.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	(\$0.00)	(\$1,361.04)
151	735300 SW-Cont Serv-Test-Pump Oper	\$238,903.55	\$264,241.56	\$273,205.34	\$275,224.52
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$2,336.00	\$220.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$5,868.91	(\$5,442.00)	\$3,425.00	\$7,950.00
154	736200 SW-Cont Serv-Oth-Collect Maint	\$314,645.00	\$176,120.51	\$231,463.22	\$274,884.01
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$221,095.91	\$182,717.46	\$133,463.40	\$198,531.18
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$189,766.15	\$225,306.80	\$190,931.05	\$175,911.44
158	736500 SW-Cont Serv-Oth-T&D Oper	\$130,938.36	\$130,833.36	\$130,833.36	\$5,451.39
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$143,806.85	\$128,703.25	\$94,588.70	\$89,184.11
161	736610 SW-Cont Serv Other Build & Grounds	\$272,096.53	\$281,000.51	\$302,252.41	\$263,555.24
162	742100 SW-Rent Equip-Collect Oper	\$320.70	\$641.25	\$384.30	\$561.04

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

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163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$64.20	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$445.05
165	742500 SW-Rent Equip-T&D Oper	\$226.67	\$402.51	\$3,408.51	\$64.05
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$804.03
167	750500 SW-Trans-T&D Oper	\$304.41	\$6,090.37	\$6,896.76	\$71,990.01
168	750511 SW-Trans-T&D Oper-Outside Svc	\$67,975.44	\$80,891.32	\$87,237.36	\$0.00
169	750514 SW-Trans-T&D Transp Licenses	\$22,283.79	\$22,394.76	\$21,205.54	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$3,943.70	\$1,599.30	\$8,975.36	\$7,119.51
171	750532 SW-Trans-T&D OP Gasoline	\$177,928.47	\$152,175.65	\$189,661.84	\$195,172.45
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$183.34	\$0.00	\$0.00	\$0.00
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$5,506.48	\$0.00
174	775100 SW-Misc-Coll Oper	\$76.50	\$1,619.51	\$1,142.37	\$2,270.87
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$7.48
178	775500 SW-Misc-T&D Oper	\$0.00	\$31.92	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$102.64	\$19.00	\$17.15	\$0.00
180	3-General Expense	\$14,033,201.37	\$13,922,580.65	\$14,563,146.94	\$13,566,697.45
181	601710 WT-Cust Accts Labor-Employ-Rg	\$569,890.34	\$583,938.70	\$598,974.21	\$521,550.44
182	601719 WT-Cust Accts Labor-Employ-OT	\$72,455.94	\$63,856.13	\$66,434.71	\$57,476.35
183	601810 WT-A & G Labor-Employ-Rg	\$1,585,888.72	\$1,603,830.50	\$1,615,567.01	\$1,483,833.38
184	601819 WT-A & G Labor-Employ-OT	\$30,378.73	\$42,639.77	\$37,529.67	\$22,085.75
185	603810 WT-A & G Labor-Officers, Exec	\$52,284.36	\$56,671.66	\$80,500.50	\$124,976.79
186	603820 WT-A & G Labor-Bonuses	\$348,048.19	\$504,044.31	\$305,249.81	\$267,555.39
187	603840 WT-A & G Labor-Stock Option Co	\$10,010.20	\$26,998.86	\$51,302.63	\$10,009.65
188	603841 WT-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
189	603842 WT-A & G PSU Amortization	\$75,862.63	\$64,271.96	\$73,180.09	\$74,576.00
190	603843 WT-A & G RSU Amortization	\$51,591.00	\$47,850.63	\$38,197.66	\$14,523.56
191	604810 WT-A&G Empl-HEALTH PLANS	(\$1.29)	(\$0.00)	\$0.00	\$0.00
192	604811 WT-A&G Emp-BCPPO	\$0.00	(\$0.00)	\$0.00	(\$0.00)
193	604813 WT-A&G Emp-DENTAL PLAN	\$113,900.10	\$116,783.12	\$113,504.22	\$108,243.47
194	604820 WT-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$2,123,804.23	\$2,098,506.20	\$2,089,602.09	\$2,068,985.48
196	604822 WT-A&G Empl-Insurance Payments	(\$385,262.69)	(\$362,955.10)	(\$380,303.24)	(\$371,898.24)
197	604824 WT-A&G Empl-Contributions Dent	(\$33,776.23)	(\$27,136.78)	(\$24,818.39)	(\$21,629.14)
198	604827 WT-A&G Empl-Pension Service Co	\$0.00	(\$0.00)	\$0.00	\$0.00
199	604828 WT-A&G Empl-OPEB Service Costs	\$0.00	(\$0.00)	\$0.00	\$0.00
200	604829 WT-A&G Empl-Nonqual Service Co	(\$0.00)	(\$0.00)	\$0.00	\$0.00
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	(\$0.20)	\$0.00	(\$0.02)	\$0.00
202	604833 WT-A&G Emp-Pension Paid	(\$2.03)	(\$0.00)	(\$0.10)	\$0.00
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$136.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	(\$0.06)	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$360,829.06	\$265,017.17	\$248,505.80	\$244,747.05
206	604838 WT-Aqua Year End Contribution	\$267,854.70	\$220,461.26	\$189,499.55	\$178,787.56
207	604840 WT-A&G Empl-GROUP LIFE INS	\$78,258.64	\$74,668.91	\$68,662.30	\$60,854.54
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$0.00	(\$0.00)	(\$0.00)	\$0.00
210	604845 WT-A&G Empl-EDUCATION	\$124.68	\$60.00	\$390.56	\$0.00
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	(\$0.00)	\$112.00	\$0.00	\$0.00
215	604855 WT-A&G Emp-EASE CONTRACT	\$12,050.52	\$11,190.96	\$12,361.14	\$9,640.62
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$31.32	(\$0.00)

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
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217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$218.12	\$328.46	\$170.21	\$346.10
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$100.00	\$0.00	\$64.97	(\$0.00)
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	(\$0.00)	\$0.00	\$0.00	\$0.00
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
222	604864 WT-A&G Emp-PROF SERV - HR	\$0.00	(\$0.00)	\$0.00	\$0.00
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	(\$0.00)	\$0.00	\$0.00	\$2,749.82
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$7,928.50	\$2,700.00	\$4,511.00	\$542.00
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	(\$0.00)	\$0.00	\$0.00	(\$0.00)
227	604870 WT-A&G Emp-EMPTY X-MAS GIFTS	(\$0.20)	\$0.00	\$0.00	\$368.66
228	604880 WT-A&G Fees COLI Accounts	\$10,572.84	\$12,036.39	\$8,133.60	\$10,091.80
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$4,904.32	\$7,043.88	\$2,741.12	\$5,206.20
230	604899 WT-A&G Empl-MISC	\$0.00	\$4,706.53	\$48,972.89	\$80,435.28
231	615800 WT-Purchased Power-A & G EXPS	\$28,726.41	\$27,351.42	\$30,506.90	\$30,773.36
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$76.17	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$34.83	\$0.00	\$188.32	\$332.54
234	620800 WT-Mat&Sup-A & G	\$32,479.70	\$32,619.19	\$21,367.37	\$20,565.53
235	632800 WT-Cont Serv-Acct-A & G	\$150,898.90	\$127,947.18	\$145,177.10	\$123,597.66
236	633800 WT-Cont Serv-Legl-A & G	\$232,318.78	\$132,461.81	\$353,165.94	\$137,167.37
237	634800 WT-Cont Serv-Mgmt F-A & G	(\$15,750.20)	(\$15,926.11)	(\$14,733.09)	(\$47,488.70)
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	(\$0.00)
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$2,453,937.77	\$2,372,903.20	\$2,993,537.72	\$3,073,436.95
241	636700 WT-Cont Serv-Oth-Cust Accts	\$32,061.42	\$26,755.57	\$29,502.08	\$25,748.05
242	636710 WT-WorkFlow Processing Fee	\$173,707.50	\$193,479.12	\$205,441.31	\$173,407.91
243	636720 WT-WorkFlow Billing Postage	\$209,976.52	\$214,548.06	\$214,319.77	\$218,383.89
244	636730 ACO-WTR Allocations	\$932,187.92	\$938,857.01	\$960,894.27	\$1,023,546.27
245	636740 WT-ACO Lockbox Fees	\$69,831.14	\$79,632.11	\$83,311.16	\$86,024.05
246	636800 WT-Cont Serv-Oth-A&G	\$625,214.06	\$448,026.25	\$515,861.60	\$438,535.27
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$76,069.90	\$87,438.02	\$91,666.54	\$53,998.50
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$0.00
251	641800 WT-Rent Bldg/RP-A & G	\$121,762.29	\$119,727.99	\$115,100.15	\$107,284.08
252	642800 WT-Rent Equip-A & G	\$40,659.17	\$35,836.39	\$11,120.93	\$32,672.30
253	650800 WT-Trans-A & G	\$14,854.73	\$15,193.35	\$10,686.10	\$338.47
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$154,224.00	\$144,414.50	\$111,252.75	\$141,037.95
256	657800 WT-Ins-Gen Liab-A & G	\$481,379.46	\$346,245.24	\$304,811.61	\$266,851.39
257	658800 WT-Ins-Work Comp-A & G	\$312,814.16	\$284,215.02	\$282,367.02	\$314,938.28
258	659800 WT-Ins-Other-A & G	\$50,931.52	\$199,404.27	\$223,182.61	\$140,953.00
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$386,807.72	\$219,864.12	\$164,216.40	\$6,842.37
260	675700 WT-Misc-Cust Accts	\$14,693.22	\$13,989.96	\$13,989.97	\$582.92
261	675800 WT-Misc-A&G	\$67,095.22	\$78,187.61	\$27,693.98	\$32,385.39
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$466.24	\$300.00	\$3,265.34
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00
264	675805 WT-Misc-A&G-Civic Org Events	\$463.50	\$0.00	\$0.00	\$500.00
265	675808 WT-Misc-A&G-COMM EXP	\$189,023.56	\$214,470.48	\$167,931.21	\$116,928.36
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	(\$0.00)	\$0.00	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$138,968.81	\$152,029.22	\$177,879.41	\$188,424.24
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$0.00	(\$0.00)	\$0.00	\$0.00
270	675816 WT-Misc-A&G-CONTRIB	\$331.10	\$209.00	\$103.00	\$0.00

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271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$150.92	\$779.14
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$43,071.87	\$59,445.15	\$43,247.23	\$39,807.60
274	675820 WT-Misc-A&G-DIRECTORS	\$0.00	(\$0.00)	\$0.00	\$0.00
275	675822 WT-Misc-A&G-DISAST RECOV	\$48,926.52	\$48,926.52	\$48,926.52	\$8,154.47
276	675824 WT-Misc-A&G-DUES	\$54,562.96	\$45,288.52	\$43,084.91	\$44,383.28
277	675825 WT-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$6,859.80	\$11,735.68	\$5,893.59	\$3,377.65
280	675828 WT-Misc-A&G-LIC&PER	\$294,348.11	\$298,373.32	\$309,362.70	\$306,820.54
281	675830 WT-Misc-A&G-MAIL&POST	\$4,773.71	\$17,447.38	\$9,543.18	\$4,265.95
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$13,394.37	\$13,954.38	\$8,026.23	\$2,876.65
283	675832 WT-Misc-A&G-MAINT	\$34,982.27	\$33,352.72	\$28,345.50	\$32,594.07
284	675834 WT-Misc-A&G-MEALS 100% DED	\$4,086.26	\$3,212.98	\$11,413.35	\$14,080.95
285	675836 WT-Misc-A&G-MEALS 50% DED	\$6,444.24	\$4,268.15	\$11,580.68	\$13,869.27
286	675840 WT-Misc-A&G-SEMINARS	\$36,564.67	\$20,742.65	\$80,389.30	\$28,642.83
287	675842 WT-Misc-A&G-SUBSCRIPT	\$6,288.94	\$5,480.91	\$4,308.91	\$4,506.28
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$11,167.64	\$8,987.42	\$13,684.32	\$13,546.61
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$1,691.65	\$1,420.93	\$912.05	\$946.88
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$162.58	\$843.29	\$1,275.47	\$1,548.17
292	675849 WT-Misc-A&G-TRV-Airplane	\$2,170.25	\$4,032.49	\$13,301.40	\$11,974.02
293	675850 WT-Misc-A&G-TRV-HOTEL	\$13,825.18	\$5,206.84	\$31,414.54	\$31,240.64
294	675856 WT-Misc-A&G-UNIFORMS	\$31,124.27	\$34,011.54	\$33,929.64	\$41,394.86
295	675858 WT-Misc-A&G-Bank Fees	\$17,452.27	\$13,492.67	\$627.31	\$518.00
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$8,173.86	\$11,739.81	\$4,568.56	\$12,094.97
299	675864 WT-Misc-A&G-Claims	\$7,854.29	\$6,096.55	\$7,658.41	\$6,614.84
300	675865 WT-Misc-A&G-AR/AP Adj	\$3,979.33	\$423.27	\$179.71	\$0.00
301	675866 WT-Misc-A&G-Utilities	\$5,779.88	\$3,963.79	\$7,984.26	\$6,521.05
302	676210 WT-Cap OH Credit-Labor	(\$389,948.84)	(\$305,202.61)	(\$272,238.40)	(\$244,971.92)
303	676220 WT-Cap OH Credit-Benefits	(\$632,161.98)	(\$571,265.58)	(\$544,986.99)	(\$512,617.28)
304	676230 WT-Cap OH Credit-PR Taxes	(\$166,706.96)	(\$154,101.57)	(\$142,202.39)	(\$134,455.81)
305	676240 WT-Cap OH Credit-Other	(\$406,302.99)	(\$305,323.39)	(\$362,058.85)	(\$343,432.31)
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$56,906.72	\$71,232.38	\$71,506.54	\$56,155.36
307	701719 SW-Cust Accts-LBR-Employ-OT	\$2,686.83	\$7,296.41	\$8,312.26	\$2,947.35
308	701810 SW-A&G-LBR-Employ-Rg	\$170,005.75	\$265,128.91	\$333,805.73	\$303,245.70
309	701819 SW-A&G-LBR-Employ-OT	(\$890.39)	\$4,111.11	\$2,726.32	\$1,765.90
310	703810 SW-A&G-LBR-Officers, Executives	\$0.00	\$0.00	(\$0.00)	\$0.00
311	703820 SW-A & G Labor-Bonuses	\$87,882.77	\$92,444.45	\$90,214.98	\$76,065.74
312	703840 SW-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
313	703841 SW-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
314	704810 SW-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
315	704811 SW-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	(\$0.00)
316	704813 SW-A&G Emp-DENTAL PLAN	\$28,804.97	\$32,653.29	\$33,746.49	\$30,700.06
317	704820 SW-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$537,147.16	\$586,596.11	\$620,940.78	\$586,816.79
319	704822 SW-A&G Empl-Insurance Payments	(\$97,203.44)	(\$101,103.97)	(\$113,206.24)	(\$105,332.68)
320	704824 SW-A&G Empl-Contributions Dent	(\$8,519.75)	(\$7,555.83)	(\$7,389.36)	(\$6,126.40)
321	704827 SW-A&G Emp - Pension - Service	\$0.00	(\$0.00)	\$0.00	(\$0.00)
322	704828 SW-A&G Emp - OPEB - Service Co	\$0.00	\$0.00	\$0.00	\$0.00
323	704829 SW-A&G Emp - Nonqual - Service	\$0.00	\$0.00	\$0.00	\$0.00
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	(\$0.00)

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
325	704833 SW-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	(\$0.00)
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$89,447.16	\$74,829.86	\$74,163.26	\$65,157.71
328	704838 SW-Aqua Year End Contribution	\$68,217.83	\$62,478.70	\$56,424.59	\$51,023.89
329	704840 SW-A&G Empl-GROUP LIFE INS	\$19,792.37	\$20,862.91	\$20,418.85	\$17,262.47
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
331	704842 SW-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
332	704845 SW-A&G Empl-EDUCATION	\$0.00	\$425.00	\$51.33	\$0.00
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$0.00	(\$0.00)	\$0.00	\$0.00
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	(\$0.00)	\$0.00	\$0.00	\$0.00
337	704855 SW-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$0.00	(\$0.00)	\$0.00	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	(\$0.00)	(\$0.00)	\$0.00	\$0.00
344	704864 SW-A&G Emp-PROF SERV - HR	(\$0.00)	\$0.00	\$0.00	(\$0.00)
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$81.34
350	704880 SWR-A&G Fees COLI Accounts	\$2,690.60	\$3,353.09	\$2,734.23	\$2,884.70
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$0.00	\$1,256.41	\$7,107.51	\$8,619.45
353	715800 SW-Purchased PWR-A&G	\$3,747.35	\$3,465.36	\$3,962.21	\$5,224.02
354	720700 SW-Mat&Sup-Cust Accts	\$7.66	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$43,178.94	\$23,477.58	\$19,654.36	\$16,736.07
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$127.39	\$0.00	\$306.66	\$295.61
357	732800 SW-Cont Serv-Acct-A&G	\$37,891.71	\$31,340.52	\$34,848.31	\$29,118.34
358	733800 SW-Cont Serv-Legal-A&G	\$72,183.50	\$193,875.91	\$12,620.03	\$0.00
359	734800 SW-Cont Serv-MgtFee-A&G	(\$0.00)	\$0.00	\$0.00	\$0.00
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$615,664.76	\$581,178.64	\$718,519.03	\$724,413.04
362	736700 SW-Cont Serv-Oth-Cust Accts	\$7,019.28	\$5,729.64	\$6,196.06	\$5,307.74
363	736710 SW-WorkFlow Processing Fee	\$38,062.91	\$41,450.63	\$43,127.26	\$35,762.30
364	736720 SW-WorkFlow Billing Postage	\$46,005.28	\$45,951.35	\$44,998.40	\$45,613.91
365	736730 ACO-SWR Allocations	\$204,223.36	\$201,107.11	\$201,773.06	\$211,087.02
366	736740 SW-ACO Lockbox Fees	\$15,300.37	\$17,054.90	\$17,489.74	\$17,743.18
367	736800 SW-Cont Serv-Oth-A&G	\$297,270.09	\$276,179.28	\$214,466.23	\$101,625.54
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	(\$0.00)	\$0.00	\$0.00	\$0.00
370	741100 SW-Rent Bldg/RP-Collect Oper	(\$0.00)	\$0.00	(\$0.00)	\$0.00
371	741700 SW-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
372	741800 SW-Rent Bldg/RP-A&G	\$30,660.02	\$29,985.99	\$28,825.21	\$28,229.24
373	742700 SW-Rent Equip-Cust Accts	\$0.00	\$0.00	(\$0.00)	(\$0.00)
374	742800 SW-Rent Equip-A&G	\$1,463.31	\$1,456.94	\$1,651.37	\$2,278.18
375	750800 SW-Trans-A&G	\$61.50	\$0.00	\$2.35	\$2.00
376	756800 SW-Ins-Vehicle-A&G	\$39,005.85	\$40,373.46	\$33,086.36	\$40,009.05
377	757800 SW-Ins-Gen Liab-A&G	\$120,692.85	\$84,935.76	\$73,164.39	\$62,493.17
378	758800 SW-Ins-Work Comp-A&G	\$79,108.77	\$79,456.98	\$83,960.81	\$89,340.71

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
379	759800 SW-Ins-Other-A&G	\$12,880.48	\$48,838.77	\$53,561.39	\$33,204.00
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$93,221.88	\$51,392.49	\$37,449.36	\$1,560.40
382	775700 SW-Misc-Cust Accts	\$0.00	\$0.00	(\$0.00)	\$0.00
383	775800 SW-Misc-A&G	\$597.15	\$1,043.11	\$1,223.21	\$2,789.39
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$31.73
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	(\$0.00)	\$0.00	\$0.00
386	775805 SW-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
387	775808 SW-Misc-A&G-COMM EXP	\$5,670.66	\$4,007.78	\$3,153.64	\$3,022.89
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$54,675.69	\$52,057.68	\$52,790.91	\$56,336.80
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
392	775816 SW-Misc-A&G-CONTRIB	\$0.00	(\$0.00)	\$0.00	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$3,923.02	\$3,094.45	\$1,085.99	\$1,035.47
396	775820 SW-Misc-A&G-DIRECTORS	\$0.00	(\$0.00)	\$0.00	\$0.00
397	775822 SW-Misc-A&G-DISAST RECOV	\$26,422.80	\$26,422.80	\$26,422.80	\$4,403.83
398	775824 SW-Misc-A&G-DUES	\$5,081.78	\$5,242.63	\$4,156.58	\$4,458.51
399	775825 SW-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$8,718.15	(\$1,130.97)	(\$95,841.12)	(\$4,309.77)
402	775828 SW-Misc-A&G-LIC&PER	\$78,415.51	(\$7,256.94)	\$146,068.88	\$120,763.63
403	775830 SW-Misc-A&G-MAIL&POST	\$295.22	\$437.53	\$1,163.53	\$800.65
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$99.70	\$53.80	\$35.21	\$14.37
405	775832 SW-Misc-A&G-MAINT	\$1,544.03	\$1,296.41	\$998.90	\$769.53
406	775834 SW-Misc-A&G-MEALS 100% DED	\$387.26	\$393.06	\$1,524.14	\$2,950.50
407	775836 SW-Misc-A&G-MEALS 50% DED	\$519.47	\$114.08	\$426.93	\$545.01
408	775840 SW-Misc-A&G-SEMINARS	\$4,345.13	\$5,658.29	\$12,898.72	\$14,534.48
409	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$27.96	(\$0.00)	\$0.00
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$63.00
412	775847 SW-Misc-A&G-TRV-Mile Reim	(\$132.82)	\$213.41	\$0.00	\$17.49
413	775848 SW-Misc-A&G-TRV-TRANSPOR	(\$0.00)	\$0.00	\$0.00	\$349.26
414	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$3,266.83
415	775850 SW-Misc-A&G-TRV-HOTEL	\$307.31	\$394.14	\$1,318.75	\$2,965.38
416	775856 SW-Misc-A&G-UNIFORMS	\$7,269.33	\$6,217.71	\$9,496.34	\$10,358.88
417	775858 SW-Misc-A&G-Bank Fees	\$0.00	\$0.00	(\$0.00)	\$0.00
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	(\$0.00)	\$0.00	\$0.00	(\$0.00)
421	775864 SW-Misc-A&G-Claims	\$7,705.59	\$27,326.43	\$24,148.97	\$6,406.87
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
423	775866 SW-Misc-A&G-Utilities	\$3,114.99	\$2,330.56	\$1,448.91	(\$714.85)
424	776210 SW-Cap OH Credit-Labor	(\$69,280.37)	(\$66,436.80)	(\$69,630.95)	(\$51,269.92)
425	776220 SW-Cap OH Credit-Benefits	(\$114,134.09)	(\$130,111.85)	(\$143,059.14)	(\$109,756.43)
426	776230 SW-Cap OH Credit-PR Taxes	(\$30,466.68)	(\$35,299.58)	(\$37,720.62)	(\$29,093.46)
427	776240 SW-Cap OH Credit-Other	(\$73,015.91)	(\$69,300.73)	(\$98,312.94)	(\$75,526.17)
428	4-Other Expense	\$18,601,872.91	\$16,772,601.62	\$15,055,197.19	\$17,012,517.30
429	403000 Deprec Exp-Utility Plant	\$10,948,951.89	\$10,185,072.26	\$9,813,718.90	\$8,350,264.18
430	403020 Deprec Exp-Other Phy Prop	\$0.00	(\$0.00)	\$0.00	(\$0.00)
431	403200 Deprec Exp-Utility Plant-SWR	\$5,443,876.11	\$5,148,578.50	\$4,848,400.11	\$4,243,492.90
432	403220 Deprec Exp-Other Phy Prop-SWR	(\$0.00)	\$0.00	(\$0.00)	(\$0.00)

Aqua North Carolina, Inc.
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Consolidated

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
433	404827 Pension - Non Service Cost	(\$35,937.00)	(\$32,193.00)	(\$28,232.04)	(\$38,499.00)
434	404828 OPEB - Non Service Cost	\$7,971.00	\$8,550.97	\$9,749.04	\$14,100.00
435	406000 Amort-Util Plant Acq Adj	\$173,008.81	\$165,394.38	\$160,920.71	\$158,612.26
436	407201 Amort-Tank Painting	\$319,991.04	\$207,427.07	\$152,849.48	\$137,780.22
437	407300 Amort-Other Utility Plant	\$10,266.24	\$10,287.85	\$9,655.98	\$11,541.79
438	407301 Amort-CIAC	(\$2,380,959.76)	(\$2,327,249.80)	(\$2,269,514.04)	(\$1,831,414.84)
439	407321 Amort-CIAC-SWR	(\$2,649,302.78)	(\$2,559,423.50)	(\$2,466,533.45)	(\$2,213,098.63)
440	407400 Amort Regulatory Debits	\$7,290.72	\$7,290.72	\$7,290.71	\$7,290.78
441	408101 Assessment-PUC	\$82,708.95	\$75,481.34	\$75,012.63	\$77,731.69
442	408110 Property Taxes	\$741,331.23	\$700,986.39	\$680,378.83	\$672,383.30
443	408121 Payroll Taxes-FICA	\$835,018.25	\$819,974.76	\$790,708.01	\$752,403.44
444	408122 Payroll Taxes-FUTA	\$8,173.31	\$5,632.22	\$8,358.94	\$8,312.46
445	408123 Payroll Taxes-SUTA	\$9,455.24	\$5,297.07	\$6,272.30	\$689.49
446	408139 Other Taxes-Misc	\$0.00	(\$0.00)	\$0.00	(\$0.00)
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$280,196.00	\$207,622.00	\$278,402.04	\$280,549.96
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$0.00	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$0.00	\$0.00
451	409101 Federal Income Tax	(\$1,774,014.15)	(\$573,565.95)	(\$1,869,544.68)	(\$1,442,429.60)
452	409111 State Income Tax	(\$0.21)	(\$57,039.89)	\$1.06	\$0.31
453	410101 Deferred Federal Income Taxes	\$829,248.64	(\$922,698.36)	\$33,482.65	\$2,973,847.00
454	410111 Deferred State Income Taxes	(\$73,476.00)	(\$170,503.00)	(\$184,401.00)	(\$31,799.00)
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$5,750.00	\$100.00	\$5,500.00	\$550.00
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$18,305.45	\$28,058.06	\$18,879.97	\$8,400.35
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.00	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$31,082.04	\$61,082.85	\$32,207.37	\$14,655.98
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$92.49	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$0.00	\$0.00	(\$0.00)	(\$0.00)
462	426900 Misc NonUtil Exp-OTHER	(\$64,505.85)	\$384,289.80	\$23,436.62	\$260,001.15
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$76,552.76	\$80,410.64	\$94,136.75	\$76,659.96
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	(\$0.00)
466	427300 Interest Expense-Long-Term Deb	\$279,523.86	\$368,896.33	\$448,863.47	\$521,447.01
467	427310 Interest Expense-Pushdown	\$5,160,954.00	\$4,638,920.00	\$4,271,154.00	\$3,778,828.00
468	427400 Interest Expense-Customer Depo	\$24,819.91	\$27,879.03	\$30,371.53	\$31,511.67
469	427500 Interest Expense-Other	(\$0.00)	(\$0.00)	\$179.00	\$124,929.81
470	427600 Amort-Debt Issuance Costs	\$285,500.72	\$278,042.88	\$73,492.30	\$63,774.66
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$54,293,852.00	\$50,626,601.99	\$49,037,835.16	\$49,196,048.89
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					
475	GRAND TOTAL BY RATE ENTITY				
476	ANC Water	\$32,348,703.09	\$30,292,242.20	\$29,631,678.91	\$30,007,501.42
477	ANC Sewer	\$13,744,867.73	\$12,691,303.51	\$11,796,145.44	\$12,088,827.62
478	Brookwood Water	\$5,313,068.36	\$4,991,440.27	\$4,826,000.90	\$4,804,501.07
479	Fairways Water	\$1,209,821.69	\$1,088,105.01	\$1,094,366.09	\$1,094,177.50
480	Fairways Sewer	\$1,676,385.62	\$1,562,695.93	\$1,518,901.04	\$1,370,139.97
481	Contract Operations	\$1,005.52	\$815.07	\$536.24	\$671.80
482	Administration	(\$0.01)	(\$0.00)	\$170,206.54	(\$169,770.49)
483		\$54,293,852.00	\$50,626,601.99	\$49,037,835.16	\$49,196,048.89
484	Check	\$0.00	\$0.00	\$0.00	\$0.00

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By Rate Entity

Aqua NC Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$12,461,998.53	\$11,415,769.67	\$11,151,821.63	\$10,725,505.93
2	601110 WT-Source Oper LBR-Employ-Rg	\$336,177.69	\$346,983.80	\$289,836.02	\$311,538.43
3	601119 WT-Source Oper LBR-Employ-OT	\$19,107.66	\$15,400.74	\$15,218.34	\$16,948.02
4	601210 WT-Source Maint LBR-Employ-Rg	\$131,089.07	\$132,198.78	\$95,168.28	\$114,340.11
5	601219 WT-Source Maint LBR-Employ-OT	\$30,314.94	\$32,485.22	\$33,392.99	\$43,412.29
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$1,809,786.79	\$1,905,114.53	\$1,784,842.65	\$1,717,199.87
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$191,375.49	\$140,995.40	\$176,231.61	\$236,381.38
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$37,928.02	\$30,670.23	\$55,244.69	\$49,199.08
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$6,099.01	\$2,509.25	\$3,722.55	\$4,685.41
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$215,312.18	\$183,236.19	\$184,608.57	\$231,244.55
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$31,015.74	\$24,882.42	\$29,304.23	\$45,034.84
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$95.67
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$9,102.12	\$10,203.40	\$7,485.30	\$93.80
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$128,198.98	\$139,028.53	\$147,675.04	\$136,182.77
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$34,195.62	\$34,390.85	\$33,583.83	\$36,673.49
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$384.01
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$78.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.03
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$1,154,746.76	\$743,938.23	\$746,658.56	\$724,096.32
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$302.84	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$2,263,878.18	\$1,954,119.63	\$1,860,850.86	\$1,655,747.18
25	615100 WT-Purchased Power-SOURCE OPER	\$2,329,806.64	\$2,233,644.06	\$2,311,698.95	\$2,209,790.23
26	615300 WT-Purchased Power-TREAT OPER	\$16.03	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$1,626.49	(\$470.68)	\$656.78	\$2,085.03
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$85.38	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$10,412.05	\$7,429.86	\$1,150.43	\$420.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$243,930.46	\$223,657.87	\$256,697.40	\$250,302.30
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$72,449.14	\$92,665.92	\$87,350.92	\$72,726.64
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$584.10	\$0.00	\$0.00	\$921.70
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$12,504.90	\$1,508.00	\$0.00	\$1,215.20
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$95,998.41	\$109,454.58	\$124,480.07	\$105,354.94
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$1,127.50	\$1,980.00	\$0.00	(\$0.01)
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$669.00	\$0.00	\$423.70	\$466.40
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$23,455.22	\$17,625.35	\$11,970.38	\$10,748.67
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$14,173.41	\$19,084.45	\$14,336.27	\$19,656.79
42	620100 WT-Mat&Sup-Source OPER	\$342.53	\$47.89	\$6,207.07	\$3,075.22
43	620200 WT-Mat&Sup-Source MAINT	\$51.23	\$270.11	\$381.82	\$638.94
44	620300 WT-Mat&Sup-WTRTRT OPER	\$63,042.09	\$66,432.75	\$66,925.21	\$55,467.91
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$96.73	\$240.98	\$364.28	\$192.66
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$257,785.64	\$258,594.25	\$192,497.75	\$177,457.89
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$57.38	\$0.00	\$15.12
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$185.43	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$28,228.83	\$16,510.57	\$20,232.68	\$20,480.74
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$137.85	\$4.46	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$1,722.97	\$5,717.93	\$1,227.89
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$397.50	\$773.99	\$211.21	\$250.97
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$11,228.26	\$13,266.64	\$7,946.75	\$11,788.97
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$87,268.69	\$48,578.21	\$39,945.28	\$35,557.09
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$18,684.10	\$21,097.77	\$22,457.18	\$19,028.98

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Water

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$99.92	\$236.37	\$93.69	\$32.01
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$64.34	\$0.00	\$269.72
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$19.25	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$218.73	\$0.00	\$740.63
61	631500 WT-Cont Serv-Eng-T&D OPER	\$405.00	\$0.00	\$0.00	(\$79,463.41)
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$9,986.35	\$100.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$603,651.05	\$671,204.54	\$681,934.01	\$732,083.52
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$89,570.00	\$97,041.75	\$1,054.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$18,000.00	\$16,435.79	\$24,740.00	\$24,625.50
66	636200 WT-Cont Serv-Oth-Source MAINT	\$271,438.46	\$178,403.92	\$154,640.37	\$150,818.92
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$4,848.72	\$4,811.98	\$5,168.03	\$5,212.97
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$86,756.90	\$89,196.35	\$64,665.00	\$44,314.25
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$26,473.39	\$24,439.64	\$26,801.89	\$20,348.81
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$13,407.55	\$15,426.07	\$12,876.38	\$12,280.51
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$500.08	\$2,363.73	\$4,118.76	\$10,168.03
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$357.47	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$476,997.25	\$469,699.28	\$414,427.71	\$430,465.64
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$1,622.14	\$0.00	\$800.00
76	636630 WT-Cont Serv-Oth-Security	\$59.90	\$38.71	\$64.62	\$134.14
77	636640 WT-Cont Serv-Oth-Temp Help	\$94,093.33	\$100,129.64	\$98,947.51	\$97,287.32
78	641100 WT-Rent Bldg/RP-Source OPER	\$59,418.38	\$33,791.13	\$36,158.52	\$38,179.31
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$6,615.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	(\$25.00)
81	641700 WT-Rent Bldg/RP-Cust Accts	\$47,752.08	\$44,823.81	\$41,071.59	\$43,117.11
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$20.61	\$232.00	\$1,579.29
83	642200 WT-Rent Equip-Source MAINT	\$916.84	\$810.70	\$0.00	\$612.28
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$83.30	\$2,661.68	\$521.62	\$1,391.99
86	642600 WT-Rent Equip-T&D MAINT	\$1,713.26	\$1,560.23	\$639.77	\$6,450.92
87	642700 WT-Rent Equip-Cust Accts	\$324.01	\$345.36	\$621.88	\$353.84
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$34.15	\$19.26	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$46.68	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$26,464.35	\$19,735.28	\$43,288.82	\$7,313.47
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$234,685.65	\$255,427.07	\$228,204.61	(\$115.00)
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$29.55	\$0.00	\$0.00	\$28.81
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$675.34	\$580.13	\$330.67	\$412.84
95	650514 WT-Trans-T&D OP-LICENSES	\$77,815.82	\$71,806.19	\$62,079.35	\$33,236.60
96	650515 WT-Trans-T&D OP-LEASE	\$14,975.91	\$8,197.08	\$26,933.87	\$24,194.90
97	650520 WT-Trans-T&D OP-Payrol-RG	\$217.08	\$250.17	\$622.31	\$545.60
98	650531 WT-Trans-T&D OP-DIESEL	\$10,839.10	\$15,946.77	\$16,444.12	\$20,746.25
99	650532 WT-Trans-T&D OP-GASOLINE	\$608,929.00	\$459,172.22	\$526,561.85	\$576,384.07
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$173.74	\$143.11	\$297.35	\$64.75
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$5,641.01	\$10,467.98	\$5,522.30	\$8,674.01
102	650541 WT-Trans-T&D OP-BATTERIES	\$2,935.60	\$1,540.49	\$1,453.43	\$595.76
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$81.31	\$216.11	\$0.00	\$39.79
104	650543 WT-Trans-T&D OP-BRAKES	\$1,679.90	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$538.65	\$1,139.15	\$2,253.85	\$542.35
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$171.21	\$157.55	\$639.68
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$8,539.33)	(\$22,818.18)	(\$33,516.21)	(\$30,810.99)
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$13,342.92	\$5,828.14	\$24,977.48	\$28,751.56
110	650600 WT-Trans-T&D MAINT	\$24.38	\$814.25	(\$1,446.26)	\$181,885.42

Aqua North Carolina, Inc.
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By Rate Entity

Aqua NC Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$1,216.98	\$1,152.16	\$1,146.95	\$1,097.52
112	675200 WT-Misc-SRC MAINT	\$26.00	\$0.00	\$0.09	\$309.40
113	675300 WT-Misc-WTRTRT OPER	\$53.04	\$0.00	\$35.12	\$11.86
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$10.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$1,001.07	\$9.07	\$762.82	\$323.95
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
122	701319 SW-Pump Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	(\$65.49)
126	701519 SW-T&D Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
130	710500 SW-Purchased WW-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
131	711500 SW-Sludge Removal-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
145	720500 SW-Mat&Sup-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$0.00	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
154	736200 SW-Cont Serv-Oth-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$0.00	\$0.00	\$0.00	\$0.00
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
158	736500 SW-Cont Serv-Oth-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
161	736610 SW-Cont Serv Other Build & Grounds	\$0.00	\$225.00	\$30,834.00	\$0.00
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00

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Aqua NC Water

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166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
168	750511 SW-Trans-T&D Oper-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
169	750514 SW-Trans-T&D Transp Licenses	\$0.00	\$0.00	\$0.00	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$0.00	\$0.00	\$0.00	\$0.00
171	750532 SW-Trans-T&D OP Gasoline	\$0.00	\$0.00	\$0.00	\$0.00
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	\$0.00	\$0.00
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$0.00	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$8,550,496.74	\$8,547,448.21	\$8,999,147.70	\$8,321,105.58
181	601710 WT-Cust Accts Labor-Employ-Rg	\$933,861.21	\$935,228.25	\$927,665.11	\$863,440.53
182	601719 WT-Cust Accts Labor-Employ-OT	\$72,442.12	\$54,387.88	\$57,845.92	\$50,847.74
183	601810 WT-A & G Labor-Employ-Rg	\$1,756,333.12	\$1,804,331.35	\$1,928,633.33	\$1,856,834.94
184	601819 WT-A & G Labor-Employ-OT	\$22,561.65	\$32,722.44	\$29,726.59	\$18,210.21
185	603810 WT-A & G Labor-Officers, Exec	\$32,210.67	\$35,035.02	\$49,922.27	\$80,586.95
186	603820 WT-A & G Labor-Bonuses	\$452,137.34	\$580,340.09	\$424,304.34	\$424,066.28
187	603840 WT-A & G Labor-Stock Option Co	\$12,986.76	\$40,653.56	\$81,428.56	\$21,601.92
188	603841 WT-A & G Restricted Stock Amor	\$220,063.41	\$204,282.26	\$218,292.61	\$262,971.89
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$307.66	\$322.85	\$553.99	\$534.90
192	604811 WT-A&G Emp-BCPPO	\$17,926.24	\$24,774.28	\$23,878.82	\$16,826.93
193	604813 WT-A&G Emp-DENTAL PLAN	\$107,064.89	\$111,083.04	\$105,808.49	\$103,003.35
194	604820 WT-A&G Emp-KEYSTONE HMO	\$127,484.38	\$128,425.12	\$133,180.39	\$145,033.81
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$1,857,716.23	\$1,835,007.30	\$1,770,458.72	\$1,781,339.37
196	604822 WT-A&G Empl-Insurance Payments	(\$351,784.18)	(\$333,913.18)	(\$338,269.99)	(\$336,737.70)
197	604824 WT-A&G Empl-Contributions Dent	(\$30,962.25)	(\$25,124.24)	(\$22,295.93)	(\$19,761.56)
198	604827 WT-A&G Empl-Pension Service Co	\$5,276.89	\$23,193.10	\$33,636.77	\$27,894.38
199	604828 WT-A&G Empl-OPEB Service Costs	\$3,588.74	\$4,231.25	\$6,281.72	\$10,293.58
200	604829 WT-A&G Empl-Nonqual Service Co	\$52,248.69	\$49,473.63	\$57,597.93	\$81,172.86
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$6,424.58	\$7,060.67	\$5,686.68	\$4,316.28
202	604833 WT-A&G Emp-Pension Paid	\$2,821.85	\$2,763.18	\$2,489.97	\$12,668.18
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$136.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	(\$0.06)	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$347,946.38	\$262,417.60	\$240,310.18	\$242,101.28
206	604838 WT-Aqua Year End Contribution	\$255,322.90	\$217,239.17	\$185,869.08	\$182,784.57
207	604840 WT-A&G Empl-GROUP LIFE INS	\$72,271.47	\$69,558.12	\$63,121.75	\$57,261.93
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$5,527.98	\$5,509.90	\$6,052.65	\$6,037.72
210	604845 WT-A&G Empl-EDUCATION	\$13,438.49	\$15,913.91	\$21,679.69	\$6,557.40
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$143.97	\$271.33	\$774.74
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$3,098.14	\$2,419.97	\$5,558.25	\$4,262.54
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$53.12	\$2,276.76	\$4,721.82	\$5,151.87
215	604855 WT-A&G Emp-EASE CONTRACT	\$14,439.71	\$10,556.11	\$7,714.93	\$6,152.32
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$7,324.10	\$2,747.18	\$14,361.16	\$8,479.99
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$332.82	\$458.47	\$601.69	\$899.41
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$61.52	\$0.00	\$78.04	\$145.23
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$24.27	\$162.08	\$701.74	\$0.00

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Water

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$676.98	\$227.50	\$959.11	\$574.21
222	604864 WT-A&G Emp-PROF SERV - HR	\$27,369.11	\$32,189.12	\$36,891.45	\$36,321.06
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$4,135.86	\$3,332.24	\$2,334.23	\$6,197.90
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$7,225.98	\$5,412.48	\$6,381.63	\$2,906.02
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$320.84	\$0.00	\$992.72	\$564.14
227	604870 WT-A&G Emp-EMPLY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$368.66
228	604880 WT-A&G Fees COLI Accounts	\$9,218.77	\$10,531.36	\$7,148.81	\$8,719.40
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$3,018.03	\$4,354.40	\$1,698.45	\$3,243.88
230	604899 WT-A&G Empl-MISC	\$20,090.31	\$21,263.07	\$41,097.06	\$81,762.48
231	615800 WT-Purchased Power-A & G EXPS	\$24,738.94	\$23,828.44	\$28,390.61	\$34,414.80
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$76.17	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$34.83	\$0.00	\$188.32	\$332.54
234	620800 WT-Mat&Sup-A & G	\$9,464.49	\$8,184.63	\$5,791.30	\$10,480.15
235	632800 WT-Cont Serv-Acct-A & G	\$143,465.80	\$123,201.26	\$141,724.26	\$116,413.00
236	633800 WT-Cont Serv-Legl-A & G	\$170,573.60	\$96,599.53	\$242,864.93	\$124,925.57
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$40,057.40	\$0.00	(\$9,103.61)
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.01
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	(\$0.00)	(\$0.00)	(\$0.00)	\$0.00
241	636700 WT-Cont Serv-Oth-Cust Accts	\$24,660.98	\$20,565.35	\$22,660.87	\$19,782.82
242	636710 WT-WorkFlow Processing Fee	\$133,610.85	\$148,717.51	\$157,801.34	\$133,233.92
243	636720 WT-WorkFlow Billing Postage	\$161,507.84	\$164,910.66	\$164,621.56	\$167,790.53
244	636730 ACO-WTR Allocations	\$0.00	(\$0.01)	(\$0.00)	\$0.00
245	636740 WT-ACO Lockbox Fees	\$53,712.38	\$61,208.48	\$63,992.39	\$66,095.31
246	636800 WT-Cont Serv-Oth-A&G	\$651,889.48	\$527,071.63	\$648,908.22	\$515,462.13
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$27,154.34	\$10,181.02	\$38,118.27	\$43,970.87
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$238,437.76	\$196,929.14	\$264,783.52	\$235,243.04
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$2,857.53
251	641800 WT-Rent Bldg/RP-A & G	\$113,238.42	\$114,164.16	\$109,671.33	\$102,730.19
252	642800 WT-Rent Equip-A & G	\$27,953.03	\$24,861.20	\$11,065.01	\$26,447.75
253	650800 WT-Trans-A & G	\$9,709.22	\$10,593.01	\$6,581.68	\$490.36
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$134,454.40	\$126,286.45	\$94,027.54	\$121,437.86
256	657800 WT-Ins-Gen Liab-A & G	\$370,795.47	\$266,888.28	\$234,373.71	\$205,613.19
257	658800 WT-Ins-Work Comp-A & G	\$155,926.25	\$248,538.02	\$239,291.01	\$271,171.36
258	659800 WT-Ins-Other-A & G	\$156,312.63	\$153,462.90	\$171,769.81	\$108,575.53
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$298,146.44	\$169,642.11	\$126,807.48	\$5,283.67
260	675700 WT-Misc-Cust Accts	\$10,452.29	\$12,279.92	\$11,293.84	\$362.04
261	675800 WT-Misc-A&G	\$67,900.96	\$74,600.68	\$30,826.93	\$24,216.61
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$966.43	\$1,398.50
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$3.94	\$1,100.14
264	675805 WT-Misc-A&G-Civic Org Events	\$285.81	\$0.00	\$18.19	\$90.66
265	675808 WT-Misc-A&G-COMM EXP	\$152,298.91	\$168,219.78	\$149,549.98	\$118,681.09
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.33	\$6.83	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$112,721.88	\$122,276.06	\$144,161.86	\$142,220.59
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$37.71	\$33.90	\$209.57	\$12.25
270	675816 WT-Misc-A&G-CONTRIB	\$204.05	\$129.16	\$63.81	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$115.62	\$605.58
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$32,507.49	\$44,386.34	\$34,639.92	\$37,623.38
274	675820 WT-Misc-A&G-DIRECTORS	\$27,357.42	\$26,302.72	\$44,839.79	\$41,584.00
275	675822 WT-Misc-A&G-DISAST RECOV	\$34,170.03	\$34,213.20	\$34,248.23	\$5,711.13

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Aqua NC Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$39,439.87	\$35,301.22	\$32,197.99	\$33,502.68
277	675825 WT-Misc-A&G-Promotional Items	\$105.85	\$370.04	\$381.37	\$513.89
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$4,258.42	\$6,667.20	\$2,254.44	\$2,420.40
280	675828 WT-Misc-A&G-LIC&PER	\$279,071.53	\$282,012.08	\$290,549.24	\$285,165.36
281	675830 WT-Misc-A&G-MAIL&POST	\$3,966.08	\$12,112.44	\$7,524.57	\$5,696.75
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$10,795.94	\$10,573.80	\$9,402.65	\$5,969.05
283	675832 WT-Misc-A&G-MAINT	\$23,754.26	\$22,487.18	\$19,058.20	\$24,513.85
284	675834 WT-Misc-A&G-MEALS 100% DED	\$6,241.47	\$3,766.48	\$13,099.87	\$13,456.78
285	675836 WT-Misc-A&G-MEALS 50% DED	\$6,901.28	\$4,711.92	\$17,141.43	\$19,961.19
286	675840 WT-Misc-A&G-SEMINARS	\$28,441.51	\$16,446.74	\$59,137.82	\$34,741.94
287	675842 WT-Misc-A&G-SUBSCRIPT	\$11,061.32	\$13,296.20	\$19,442.93	\$12,170.96
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$10,081.44	\$7,596.96	\$15,106.30	\$15,147.82
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$416.68	\$740.52	\$2,639.85	\$1,741.69
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$768.28	\$2,805.44	\$4,141.43	\$4,333.57
292	675849 WT-Misc-A&G-TRV-Airplane	\$4,085.98	\$5,636.44	\$27,006.65	\$31,014.83
293	675850 WT-Misc-A&G-TRV-HOTEL	\$12,740.33	\$6,190.13	\$37,703.97	\$39,192.20
294	675856 WT-Misc-A&G-UNIFORMS	\$28,089.87	\$29,453.93	\$28,279.92	\$37,849.09
295	675858 WT-Misc-A&G-Bank Fees	\$80,191.56	\$80,040.01	\$73,873.58	\$46,069.25
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$5,030.05	\$7,257.32	\$2,830.79	\$7,535.49
299	675864 WT-Misc-A&G-Claims	\$7,790.89	\$5,970.81	\$7,346.93	\$6,020.65
300	675865 WT-Misc-A&G-AR/AP Adj	\$2,112.83	\$58.10	\$156.04	\$46.40
301	675866 WT-Misc-A&G-Utilities	\$5,779.88	\$3,890.53	\$6,578.30	\$5,337.75
302	676210 WT-Cap OH Credit-Labor	(\$357,522.80)	(\$278,305.93)	(\$220,426.72)	(\$213,322.04)
303	676220 WT-Cap OH Credit-Benefits	(\$577,168.77)	(\$516,360.36)	(\$431,784.80)	(\$436,164.96)
304	676230 WT-Cap OH Credit-PR Taxes	(\$152,251.15)	(\$139,154.04)	(\$113,174.91)	(\$114,778.87)
305	676240 WT-Cap OH Credit-Other	(\$370,228.51)	(\$275,441.47)	(\$281,070.24)	(\$290,696.22)
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
307	701719 SW-Cust Accts-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
308	701810 SW-A&G-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
309	701819 SW-A&G-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
310	703810 SW-A&G-LBR-Officers,Executives	\$0.00	\$0.00	\$0.00	\$0.00
311	703820 SW-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
312	703840 SW-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
313	703841 SW-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
314	704810 SW-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
315	704811 SW-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
316	704813 SW-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
317	704820 SW-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
319	704822 SW-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
320	704824 SW-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
321	704827 SW-A&G Emp - Pension - Service	\$0.00	\$0.00	\$0.00	\$0.00
322	704828 SW-A&G Emp - OPEB - Service Co	\$0.00	\$0.00	\$0.00	\$0.00
323	704829 SW-A&G Emp - Nonqual - Service	\$0.00	\$0.00	\$0.00	\$0.00
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
325	704833 SW-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
328	704838 SW-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
329	704840 SW-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
331	704842 SW-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
332	704845 SW-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
337	704855 SW-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
344	704864 SW-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
353	715800 SW-Purchased PWR-A&G	\$0.00	\$0.00	\$0.00	\$0.00
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$0.00	\$0.00	\$0.00	\$0.00
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	\$0.00	\$0.00	\$0.00	\$0.00
358	733800 SW-Cont Serv-Legal-A&G	\$0.00	\$0.00	\$0.00	\$0.00
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	\$0.00	\$0.00	\$0.00
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
363	736710 SW-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
364	736720 SW-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
365	736730 ACO-SWR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
367	736800 SW-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
370	741100 SW-Rent Bldg/RP-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
371	741700 SW-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
372	741800 SW-Rent Bldg/RP-A&G	\$0.00	\$0.00	\$0.00	\$0.00
373	742700 SW-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
374	742800 SW-Rent Equip-A&G	\$0.00	\$0.00	\$0.00	\$0.00
375	750800 SW-Trans-A&G	\$0.00	\$0.00	\$0.00	\$0.00
376	756800 SW-Ins-Vehicle-A&G	\$0.00	\$0.00	\$0.00	\$0.00
377	757800 SW-Ins-Gen Liab-A&G	\$0.00	\$0.00	\$0.00	\$0.00
378	758800 SW-Ins-Work Comp-A&G	\$0.00	\$0.00	\$0.00	\$0.00
379	759800 SW-Ins-Other-A&G	\$0.00	\$0.00	\$0.00	\$0.00
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
382	775700 SW-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
383	775800 SW-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
387	775808 SW-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
392	775816 SW-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
396	775820 SW-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
397	775822 SW-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00
398	775824 SW-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
399	775825 SW-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
402	775828 SW-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
403	775830 SW-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
405	775832 SW-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
406	775834 SW-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
407	775836 SW-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
408	775840 SW-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
409	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
412	775847 SW-Misc-A&G-TRV-Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$0.00	\$0.00	\$0.00	\$0.00
414	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
415	775850 SW-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
416	775856 SW-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
417	775858 SW-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
424	776210 SW-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
425	776220 SW-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
426	776230 SW-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
427	776240 SW-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
428	4-Other Expense	\$11,336,207.82	\$10,329,024.32	\$9,480,709.58	\$10,960,889.91
429	403000 Deprec Exp-Utility Plant	\$8,245,704.05	\$7,688,290.99	\$7,405,422.86	\$6,293,094.51
430	403020 Deprec Exp-Other Phy Prop	\$834,992.16	\$777,741.80	\$771,324.53	\$610,962.91
431	403200 Deprec Exp-Utility Plant-SWR	\$0.00	\$0.00	\$0.00	\$0.00
432	403220 Deprec Exp-Other Phy Prop-SWR	\$0.00	\$0.00	\$0.00	\$0.00
433	404827 Pension - Non Service Cost	(\$26,411.93)	(\$13,693.24)	(\$8,480.25)	(\$21,138.65)
434	404828 OPEB - Non Service Cost	\$8,966.48	\$9,154.64	\$10,248.81	\$16,765.28
435	406000 Amort-Util Plant Acq Adj	\$267,699.49	\$260,280.52	\$255,842.11	\$253,533.74
436	407201 Amort-Tank Painting	\$282,531.00	\$172,087.22	\$125,095.04	\$103,283.96
437	407300 Amort-Other Utility Plant	\$10,266.24	\$10,287.85	\$9,650.62	\$9,399.79
438	407301 Amort-CIAC	(\$1,994,931.19)	(\$1,949,566.63)	(\$1,898,246.24)	(\$1,569,195.73)
439	407321 Amort-CIAC-SWR	\$0.00	\$0.00	\$0.00	\$0.00
440	407400 Amort Regulatory Debits	\$4,490.04	\$4,507.14	\$4,520.93	\$4,538.61

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$48,914.51	\$44,804.66	\$44,894.00	\$47,953.36
442	408110 Property Taxes	\$586,039.01	\$544,487.11	\$534,503.54	\$524,241.49
443	408121 Payroll Taxes-FICA	\$657,349.79	\$636,932.01	\$603,577.20	\$593,253.46
444	408122 Payroll Taxes-FUTA	\$6,164.13	\$4,335.22	\$6,089.66	\$6,246.75
445	408123 Payroll Taxes-SUTA	\$11,557.75	\$8,504.04	\$9,711.57	\$5,196.81
446	408139 Other Taxes-Misc	\$89.60	\$79.23	\$93.91	\$56.23
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$174,267.25	\$132,252.46	\$172,633.11	\$174,625.20
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$4,781.82	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$125.23	\$124.73
451	409101 Federal Income Tax	(\$734,332.64)	(\$386,129.44)	\$623,477.67	\$926,869.93
452	409111 State Income Tax	(\$17,221.72)	(\$40,397.92)	\$76,126.70	\$135,300.25
453	410101 Deferred Federal Income Taxes	(\$288,669.88)	(\$863,239.22)	(\$2,005,406.08)	\$0.00
454	410111 Deferred State Income Taxes	(\$99,160.00)	(\$130,708.85)	(\$213,954.27)	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$3,538.76	\$61.85	\$3,306.05	\$212.11
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$12,516.94	\$17,345.88	\$11,728.74	\$4,310.09
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$2.08	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$19,142.83	\$37,789.55	\$20,100.11	\$9,072.63
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$92.49	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$33.74	\$0.00	\$0.12	\$95.70
462	426900 Misc NonUtil Exp-OTHER	(\$39,787.82)	\$253,551.17	\$9,766.43	\$40,216.22
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$47,141.81	\$49,711.18	\$58,376.02	\$47,671.62
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	\$0.82
466	427300 Interest Expense-Long-Term Deb	\$160,862.95	\$212,116.06	\$264,024.04	\$315,979.18
467	427310 Interest Expense-Pushdown	\$2,970,858.50	\$2,666,804.16	\$2,512,072.69	\$2,285,934.96
468	427400 Interest Expense-Customer Depo	\$19,079.81	\$21,766.52	\$23,685.24	\$24,513.91
469	427500 Interest Expense-Other	\$89.57	\$19.64	\$2,248.61	\$79,185.33
470	427600 Amort-Debt Issuance Costs	\$164,334.10	\$159,848.72	\$43,366.98	\$38,584.71
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$32,348,703.09	\$30,292,242.20	\$29,631,678.91	\$30,007,501.42
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$6,682,224.26	\$6,124,995.95	\$5,879,009.20	\$5,591,302.70
2	601110 WT-Source Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
3	601119 WT-Source Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
4	601210 WT-Source Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
5	601219 WT-Source Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.00
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$0.00	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$0.00	\$0.00	\$0.00	\$0.00
25	615100 WT-Purchased Power-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$0.00	\$0.00	\$0.00	\$0.00
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$0.00	\$0.00	\$0.00	\$0.00
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$0.00	\$0.00	\$0.00	\$0.00
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$0.00
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$0.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$0.00	\$0.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
43	620200 WT-Mat&Sup-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
44	620300 WT-Mat&Sup-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$0.00	\$0.00	\$0.00	\$0.00
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
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By Rate Entity

Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$0.00	\$0.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
66	636200 WT-Cont Serv-Oth-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$0.00	\$0.00	\$0.00	\$0.00
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$0.00	\$0.00	\$0.00	\$0.00
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$0.00	\$0.00	\$0.00	\$0.00
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	\$0.00	\$0.00	\$0.00	\$0.00
77	636640 WT-Cont Serv-Oth-Temp Help	\$0.00	\$0.00	\$0.00	\$0.00
78	641100 WT-Rent Bldg/RP-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$0.00	\$0.00	\$0.00	\$0.00
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$0.00	\$0.00	\$0.00	\$0.00
95	650514 WT-Trans-T&D OP-LICENSES	\$0.00	\$0.00	\$0.00	\$0.00
96	650515 WT-Trans-T&D OP-LEASE	\$0.00	\$0.00	\$0.00	\$0.00
97	650520 WT-Trans-T&D OP-Payrol-RG	\$0.00	\$0.00	\$0.00	\$0.00
98	650531 WT-Trans-T&D OP-DIESEL	\$0.00	\$0.00	\$0.00	\$0.00
99	650532 WT-Trans-T&D OP-GASOLINE	\$0.00	\$0.00	\$0.00	\$0.00
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$0.00	\$0.00
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$0.00	\$0.00	\$0.00	\$0.00
102	650541 WT-Trans-T&D OP-BATTERIES	\$0.00	\$0.00	\$0.00	\$0.00
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$0.00
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$0.00	\$0.00	\$0.00	\$0.00
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	\$0.00	\$0.00	\$0.00	\$0.00
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$0.00	\$0.00	\$0.00	\$0.00
110	650600 WT-Trans-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	\$0.00	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$51,050.08	\$59,947.64	\$49,725.90	\$69,274.38
118	701119 SW-Collect Oper-LBR-Employ-OT	\$9,001.18	\$11,101.69	\$11,035.97	\$14,610.30
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$20,390.83	\$21,498.58	\$23,387.18	\$19,258.14
120	701219 SW-Collect Maint-LBR-Employ-OT	\$4,707.53	\$3,951.87	\$4,365.16	\$2,780.29
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$111,205.87	\$128,010.89	\$106,957.60	\$81,107.52
122	701319 SW-Pump Oper-LBR-Employ-OT	\$12,315.66	\$17,470.17	\$16,080.92	\$10,047.52
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$55,125.69	\$55,293.64	\$62,789.74	\$65,156.48
124	701419 SW-Pump Maint-LBR-Employ-OT	\$11,046.35	\$24,708.42	\$25,518.14	\$35,267.50
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$862,218.46	\$890,912.36	\$843,448.57	\$757,928.68
126	701519 SW-T&D Oper-LBR-Employ-OT	\$97,439.08	\$82,508.68	\$72,623.88	\$73,754.50
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$49,522.61	\$40,077.83	\$39,939.42	\$58,101.24
128	701619 SW-T&D Maint-LBR-Employ-OT	\$4,404.91	\$3,852.23	\$2,161.21	\$3,931.81
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$339,910.51	\$238,146.81	\$258,115.21	\$231,795.76
130	710500 SW-Purchased WW-T&D-OPER	\$870,126.24	\$702,299.59	\$536,369.09	\$391,016.32
131	711500 SW-Sludge Removal-T&D-OPER	\$648,197.50	\$567,042.91	\$606,574.70	\$560,283.65
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$1,076,377.99	\$1,072,417.22	\$1,037,926.49	\$1,000,850.60
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$39,649.78	\$15,694.97	\$25,379.27	\$32,744.79
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$284,667.42	\$267,078.96	\$235,177.48	\$250,035.35
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$397.15	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$310,950.57	\$256,959.43	\$283,430.03	\$355,099.31
141	720100 SW-Mat&Sup-Collect Oper	\$119.27	\$20.74	\$10,335.36	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$178.81	\$58.85	\$1,238.14	\$22.36
143	720300 SW-Mat&Sup-Pump Oper	\$6,869.31	\$2,374.49	\$3,601.32	\$2,581.12
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$50.15	\$8.53
145	720500 SW-Mat&Sup-T&D Oper	\$64,500.05	\$77,929.05	\$51,293.84	\$70,074.16
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$29,761.09	\$8,718.75	\$6,741.52	\$11,050.69
147	720600 SW-Mat&Sup-T&D Maint	\$28.82	\$294.93	\$320.00	\$24.24
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$3,144.00	\$1,680.00	\$11,388.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$1,117.11	(\$1,361.04)
151	735300 SW-Cont Serv-Test-Pump Oper	\$226,483.06	\$262,634.71	\$258,435.83	\$261,415.79
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$2,091.00	\$220.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$5,868.91	(\$5,442.00)	\$3,425.00	\$8,230.07
154	736200 SW-Cont Serv-Oth-Collect Maint	\$306,636.84	\$160,046.13	\$223,681.51	\$269,624.86
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$172,928.76	\$138,637.86	\$106,474.28	\$168,542.49
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$167,955.35	\$203,583.80	\$158,622.20	\$147,474.35
158	736500 SW-Cont Serv-Oth-T&D Oper	\$138,062.03	\$137,434.31	\$137,813.73	\$10,742.75
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$161,479.68	\$141,426.49	\$109,314.26	\$101,534.38
161	736610 SW-Cont Serv Other Build & Grounds	\$256,048.62	\$261,894.52	\$248,171.75	\$248,170.14
162	742100 SW-Rent Equip-Collect Oper	\$320.70	\$641.25	\$384.30	\$561.04
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$64.20	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$445.05
165	742500 SW-Rent Equip-T&D Oper	\$226.67	\$402.51	\$854.57	\$64.05

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Aqua NC Sewer

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166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$804.03
167	750500 SW-Trans-T&D Oper	\$3,924.33	\$6,269.94	\$9,966.04	\$64,157.58
168	750511 SW-Trans-T&D Oper-Outside Svc	\$70,313.39	\$81,877.62	\$81,134.29	(\$30.14)
169	750514 SW-Trans-T&D Transp Licenses	\$20,299.63	\$20,269.20	\$19,381.34	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$7,169.10	\$4,856.72	\$9,578.64	\$7,621.42
171	750532 SW-Trans-T&D OP Gasoline	\$184,379.10	\$154,725.41	\$187,824.71	\$190,655.69
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$183.34	\$0.00	\$194.69	\$2,175.48
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$4,981.29	\$0.00
174	775100 SW-Misc-Coll Oper	\$76.50	\$1,619.51	\$1,142.37	\$2,270.87
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.02	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$7.83	\$3.12
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$7.48
178	775500 SW-Misc-T&D Oper	\$0.00	\$31.92	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$102.64	\$19.00	\$17.15	\$0.00
180	3-General Expense	\$2,772,826.39	\$2,763,568.42	\$2,724,953.24	\$2,565,180.92
181	601710 WT-Cust Accts Labor-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
182	601719 WT-Cust Accts Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
183	601810 WT-A & G Labor-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
184	601819 WT-A & G Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
185	603810 WT-A & G Labor-Officers, Exec	\$0.00	\$0.00	\$0.00	\$0.00
186	603820 WT-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
187	603840 WT-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
188	603841 WT-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
192	604811 WT-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
193	604813 WT-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
194	604820 WT-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
196	604822 WT-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
197	604824 WT-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
198	604827 WT-A&G Empl-Pension Service Co	\$0.00	\$0.00	\$0.00	\$0.00
199	604828 WT-A&G Empl-OPEB Service Costs	\$0.00	\$0.00	\$0.00	\$0.00
200	604829 WT-A&G Empl-Nonqual Service Co	\$0.00	\$0.00	\$0.00	\$0.00
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
202	604833 WT-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
206	604838 WT-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
207	604840 WT-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
210	604845 WT-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
215	604855 WT-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00

Jun 30 2022

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Aqua NC Sewer

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
222	604864 WT-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
227	604870 WT-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
230	604899 WT-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
231	615800 WT-Purchased Power-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	\$0.00	\$0.00	\$0.00	\$0.00
235	632800 WT-Cont Serv-Acct-A & G	\$0.00	\$0.00	\$0.00	\$0.00
236	633800 WT-Cont Serv-Legl-A & G	\$0.00	\$0.00	\$0.00	\$0.00
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
241	636700 WT-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
242	636710 WT-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
243	636720 WT-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
244	636730 ACO-WTR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
245	636740 WT-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
246	636800 WT-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$0.00
251	641800 WT-Rent Bldg/RP-A & G	\$0.00	\$0.00	\$0.00	\$0.00
252	642800 WT-Rent Equip-A & G	\$0.00	\$0.00	\$0.00	\$0.00
253	650800 WT-Trans-A & G	\$0.00	\$0.00	\$0.00	\$0.00
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$0.00	\$0.00	\$0.00	\$0.00
256	657800 WT-Ins-Gen Liab-A & G	\$0.00	\$0.00	\$0.00	\$0.00
257	658800 WT-Ins-Work Comp-A & G	\$0.00	\$0.00	\$0.00	\$0.00
258	659800 WT-Ins-Other-A & G	\$0.00	\$0.00	\$0.00	\$0.00
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
260	675700 WT-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
261	675800 WT-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00
264	675805 WT-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
265	675808 WT-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
270	675816 WT-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
274	675820 WT-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
275	675822 WT-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00

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Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
277	675825 WT-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
280	675828 WT-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
281	675830 WT-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
283	675832 WT-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
284	675834 WT-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
285	675836 WT-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
286	675840 WT-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
287	675842 WT-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$0.00	\$0.00	\$0.00	\$0.00
292	675849 WT-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
293	675850 WT-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
294	675856 WT-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
295	675858 WT-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
299	675864 WT-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
300	675865 WT-Misc-A&G-AR/AP Adj	\$2,428.07	\$0.00	\$59.95	\$0.00
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
302	676210 WT-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
303	676220 WT-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
304	676230 WT-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
305	676240 WT-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$106,816.73	\$127,398.01	\$133,565.01	\$132,848.76
307	701719 SW-Cust Accts-LBR-Employ-OT	\$4,403.59	\$4,325.72	\$7,738.73	\$4,573.92
308	701810 SW-A&G-LBR-Employ-Rg	\$495,676.50	\$506,584.46	\$575,397.73	\$579,154.05
309	701819 SW-A&G-LBR-Employ-OT	\$3,581.89	\$8,285.74	\$5,470.45	\$3,332.23
310	703810 SW-A&G-LBR-Officers,Executives	\$8,913.15	\$9,448.58	\$13,160.22	\$20,959.95
311	703820 SW-A & G Labor-Bonuses	\$132,139.46	\$171,902.86	\$121,916.31	\$123,766.44
312	703840 SW-A & G Labor-Stock Option Co	\$3,737.54	\$10,894.32	\$14,710.57	\$5,623.10
313	703841 SW-A & G Restricted Stock Amor	\$61,919.22	\$55,014.60	\$57,078.06	\$68,399.13
314	704810 SW-A&G Empl-HEALTH PLANS	\$85.72	\$87.26	\$146.03	\$139.34
315	704811 SW-A&G Emp-BCPPO	\$4,125.60	\$5,940.42	\$5,602.75	\$3,897.49
316	704813 SW-A&G Emp-DENTAL PLAN	\$31,686.83	\$35,435.52	\$35,676.12	\$32,253.59
317	704820 SW-A&G Emp-KEYSTONE HMO	\$31,990.19	\$32,556.37	\$32,598.10	\$35,521.56
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$556,941.13	\$596,321.24	\$614,251.06	\$570,943.70
319	704822 SW-A&G Empl-Insurance Payments	(\$104,213.68)	(\$106,732.61)	(\$115,639.47)	(\$106,411.87)
320	704824 SW-A&G Empl-Contributions Dent	(\$9,160.42)	(\$8,014.97)	(\$7,599.38)	(\$6,229.06)
321	704827 SW-A&G Emp - Pension - Service	\$1,442.13	\$6,227.28	\$5,716.48	\$7,235.54
322	704828 SW-A&G Emp - OPEB - Service Co	\$986.00	\$1,141.50	\$1,435.66	\$2,677.54
323	704829 SW-A&G Emp - Nonqual - Service	\$14,484.88	\$13,308.57	\$14,616.98	\$21,152.38
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$1,578.05	\$1,692.97	\$1,334.32	\$971.98
325	704833 SW-A&G Emp-Pension Paid	\$693.49	\$662.60	\$584.22	\$3,197.19
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$102,256.53	\$83,633.16	\$79,711.33	\$74,598.86
328	704838 SW-Aqua Year End Contribution	\$76,414.33	\$69,857.48	\$62,191.27	\$56,814.77
329	704840 SW-A&G Empl-GROUP LIFE INS	\$21,501.40	\$22,310.42	\$21,355.92	\$18,011.38
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
331	704842 SW-A&G Empl-LTD INSURANCE	\$1,422.41	\$1,415.25	\$1,523.73	\$1,505.90
332	704845 SW-A&G Empl-EDUCATION	\$3,733.71	\$4,715.62	\$5,753.88	\$1,712.65
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$38.56	\$71.55	\$201.34
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$861.45	\$652.84	\$1,468.28	\$1,106.37
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$14.87	\$613.60	\$1,243.76	\$1,339.52
337	704855 SW-A&G Emp-EASE CONTRACT	\$3,991.37	\$2,837.91	\$2,013.12	\$1,583.03
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$2,030.25	\$741.46	\$3,795.54	\$2,203.17
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$89.42	\$121.89	\$157.53	\$232.96
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$20.57	\$37.61
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$6.79	\$43.40	\$184.97	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$189.20	\$61.04	\$253.11	\$150.52
344	704864 SW-A&G Emp-PROF SERV - HR	\$7,576.08	\$8,676.31	\$9,749.44	\$9,489.50
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$1,147.05	\$900.07	\$616.56	\$1,608.99
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$2,040.97	\$1,417.82	\$1,622.28	\$703.34
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$89.77	\$0.00	\$262.42	\$147.78
349	704870 SW-A&G Emp-EMPLY X-MAS GIFTS	\$17.10	\$0.00	\$0.00	\$81.34
350	704880 SW-A&G Fees COLI Accounts	\$2,781.82	\$3,408.16	\$2,521.70	\$2,789.92
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$5,391.42	\$5,750.07	\$11,683.93	\$23,010.62
353	715800 SW-Purchased PWR-A&G	\$6,577.27	\$6,415.27	\$6,731.20	\$9,955.93
354	720700 SW-Mat&Sup-Cust Accts	\$7.66	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$27,307.59	\$11,621.43	\$10,861.69	\$7,371.83
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$127.39	\$0.00	\$306.66	\$295.61
357	732800 SW-Cont Serv-Acct-A&G	\$39,799.49	\$33,234.40	\$37,361.69	\$30,278.70
358	733800 SW-Cont Serv-Legal-A&G	\$117,851.75	\$220,003.56	\$76,619.57	\$32,487.98
359	734800 SW-Cont Serv-MgtFee-A&G	(\$0.00)	\$10,845.37	\$0.00	(\$2,352.47)
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	(\$0.00)	(\$0.00)	\$49,544.67	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$6,058.67	\$4,930.30	\$5,318.62	\$4,580.64
363	736710 SW-WorkFlow Processing Fee	\$32,855.67	\$35,670.54	\$37,021.23	\$30,860.25
364	736720 SW-WorkFlow Billing Postage	\$39,711.30	\$39,541.74	\$38,625.60	\$39,441.36
365	736730 ACO-SWR Allocations	\$12,200.88	(\$0.00)	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$13,207.11	\$14,675.89	\$15,012.63	\$15,310.96
367	736800 SW-Cont Serv-Oth-A&G	\$365,319.85	\$330,589.29	\$287,174.77	\$234,224.93
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$7,508.18	\$2,741.62	\$10,066.60	\$11,382.04
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$66,085.98	\$53,077.26	\$69,822.99	\$61,942.37
370	741100 SW-Rent Bldg/RP-Collect Oper	\$12,691.72	\$5,490.71	\$5,135.36	\$6,554.60
371	741700 SW-Rent Bldg/RP-Cust Accts	\$10,916.27	\$10,745.95	\$9,636.76	\$9,987.06
372	741800 SW-Rent Bldg/RP-A&G	\$24,878.65	\$25,053.07	\$23,815.66	\$23,733.25
373	742700 SW-Rent Equip-Cust Accts	\$73.93	\$82.86	\$146.19	\$81.71
374	742800 SW-Rent Equip-A&G	\$7,108.48	\$6,254.19	\$2,774.20	\$4,940.88
375	750800 SW-Trans-A&G	\$2,666.28	\$2,732.77	\$1,835.82	\$138.88
376	756800 SW-Ins-Vehicle-A&G	\$40,318.26	\$41,042.53	\$32,656.29	\$38,919.12
377	757800 SW-Ins-Gen Liab-A&G	\$102,697.26	\$71,988.06	\$61,825.63	\$53,065.46
378	758800 SW-Ins-Work Comp-A&G	\$49,086.06	\$80,773.82	\$83,102.34	\$86,906.65
379	759800 SW-Ins-Other-A&G	\$43,294.08	\$41,393.73	\$45,300.68	\$28,236.43
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$78,724.92	\$43,472.73	\$31,722.00	\$1,321.77
382	775700 SW-Misc-Cust Accts	\$2,507.75	\$3,211.75	\$2,905.45	\$94.91
383	775800 SW-Misc-A&G	\$3,697.44	\$10,203.08	\$4,449.02	\$7,553.65
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$255.01	\$395.36
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	(\$0.01)	\$1.05	\$286.19

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	\$78.73	\$0.00	\$4.80	\$23.68
387	775808 SW-Misc-A&G-COMM EXP	\$39,385.18	\$41,742.26	\$34,584.36	\$26,305.29
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.09	\$1.82	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$75,538.09	\$74,414.58	\$79,823.62	\$85,083.54
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$10.17	\$9.11	\$55.21	\$3.09
392	775816 SW-Misc-A&G-CONTRIB	\$56.34	\$34.94	\$16.92	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$15.19	\$74.31
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$11,063.24	\$11,849.06	\$8,170.94	\$8,469.75
396	775820 SW-Misc-A&G-DIRECTORS	\$7,573.39	\$7,089.21	\$11,860.39	\$10,787.82
397	775822 SW-Misc-A&G-DISAST RECOV	\$24,950.55	\$24,879.78	\$24,820.47	\$4,134.60
398	775824 SW-Misc-A&G-DUES	\$14,172.86	\$13,011.69	\$11,090.65	\$9,519.80
399	775825 SW-Misc-A&G-Promotional Items	\$29.11	\$99.80	\$100.20	\$132.93
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$8,081.28	(\$2,031.05)	(\$91,941.25)	(\$13,988.65)
402	775828 SW-Misc-A&G-LIC&PER	\$76,417.12	(\$10,610.93)	\$143,341.65	\$120,024.52
403	775830 SW-Misc-A&G-MAIL&POST	\$1,087.89	\$3,312.35	\$2,196.53	\$1,810.87
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$2,676.62	\$2,731.33	\$2,231.43	\$1,399.36
405	775832 SW-Misc-A&G-MAINT	\$6,529.81	\$6,043.39	\$4,986.89	\$4,223.60
406	775834 SW-Misc-A&G-MEALS 100% DED	\$1,835.53	\$1,096.43	\$3,994.02	\$4,333.82
407	775836 SW-Misc-A&G-MEALS 50% DED	\$1,714.60	\$1,152.02	\$3,850.16	\$4,665.28
408	775840 SW-Misc-A&G-SEMINARS	\$8,436.03	\$6,798.26	\$23,307.48	\$16,936.81
409	775842 SW-Misc-A&G-SUBSCRIPT	\$3,034.84	\$3,564.47	\$5,120.01	\$3,168.04
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$2,766.40	\$2,032.74	\$3,733.48	\$3,916.11
412	775847 SW-Misc-A&G-TRV-Mile Reim	(\$73.12)	\$280.82	\$570.35	\$374.42
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$182.79	\$754.47	\$1,078.78	\$1,062.31
414	775849 SW-Misc-A&G-TRV-Airplane	\$1,040.99	\$1,509.82	\$7,061.55	\$8,003.72
415	775850 SW-Misc-A&G-TRV-HOTEL	\$3,369.29	\$1,851.88	\$10,091.20	\$10,644.94
416	775856 SW-Misc-A&G-UNIFORMS	\$7,045.12	\$6,284.25	\$9,523.45	\$9,954.65
417	775858 SW-Misc-A&G-Bank Fees	\$22,274.95	\$21,608.38	\$19,497.71	\$11,995.81
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$1,398.80	\$1,957.54	\$749.50	\$1,955.11
421	775864 SW-Misc-A&G-Claims	\$7,705.59	\$27,326.43	\$23,839.74	\$6,979.56
422	775865 SW-Misc-A&G-AR/AP Adj	\$1.44	\$0.00	(\$0.03)	\$12.16
423	775866 SW-Misc-A&G-Utilities	\$3,114.99	\$2,283.96	\$1,847.25	(\$374.20)
424	776210 SW-Cap OH Credit-Labor	(\$61,599.82)	(\$59,843.46)	(\$60,055.13)	(\$42,810.86)
425	776220 SW-Cap OH Credit-Benefits	(\$100,578.05)	(\$118,106.84)	(\$120,649.06)	(\$88,418.45)
426	776230 SW-Cap OH Credit-PR Taxes	(\$26,740.24)	(\$32,114.14)	(\$31,956.67)	(\$23,430.13)
427	776240 SW-Cap OH Credit-Other	(\$64,846.02)	(\$62,911.63)	(\$82,060.54)	(\$61,125.27)
428	4-Other Expense	\$4,289,817.08	\$3,802,739.14	\$3,192,183.00	\$3,932,344.00
429	403000 Deprec Exp-Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
430	403020 Deprec Exp-Other Phy Prop	\$0.00	\$0.00	\$0.00	\$0.00
431	403200 Deprec Exp-Utility Plant-SWR	\$4,922,571.71	\$4,656,290.84	\$4,370,120.05	\$3,857,612.98
432	403220 Deprec Exp-Other Phy Prop-SWR	\$231,301.97	\$209,943.66	\$203,384.20	\$159,025.37
433	404827 Pension - Non Service Cost	(\$7,105.47)	(\$3,880.92)	(\$2,499.05)	(\$5,313.90)
434	404828 OPEB - Non Service Cost	\$2,286.83	\$2,353.20	\$2,580.62	\$4,210.10
435	406000 Amort-Util Plant Acq Adj	(\$94,919.58)	(\$95,115.04)	(\$95,150.30)	(\$95,150.38)
436	407201 Amort-Tank Painting	\$0.00	\$0.00	\$0.00	\$0.00
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
438	407301 Amort-CIAC	\$0.00	\$0.00	\$0.00	\$0.00
439	407321 Amort-CIAC-SWR	(\$2,438,238.31)	(\$2,354,332.58)	(\$2,267,890.46)	(\$2,054,753.90)
440	407400 Amort Regulatory Debits	\$1,243.59	\$1,215.69	\$1,192.28	\$1,180.35

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$21,004.25	\$19,110.42	\$18,451.13	\$18,952.30
442	408110 Property Taxes	\$15,404.58	\$14,083.50	\$17,559.91	\$22,934.25
443	408121 Payroll Taxes-FICA	\$193,046.56	\$203,251.60	\$197,108.59	\$183,188.60
444	408122 Payroll Taxes-FUTA	\$1,931.43	\$1,480.02	\$2,040.43	\$1,946.86
445	408123 Payroll Taxes-SUTA	\$3,807.76	\$2,567.57	\$2,799.22	\$1,388.64
446	408139 Other Taxes-Misc	\$22.15	\$19.05	\$22.01	\$13.05
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$48,266.76	\$35,562.38	\$45,531.23	\$45,433.50
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$1,268.70	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$33.03	\$32.24
451	409101 Federal Income Tax	(\$765,060.38)	(\$38,265.83)	\$302,233.61	\$391,578.64
452	409111 State Income Tax	\$939.55	(\$9,001.11)	\$36,902.76	\$57,669.90
453	410101 Deferred Federal Income Taxes	\$651,999.97	(\$249,942.58)	(\$802,775.75)	\$0.00
454	410111 Deferred State Income Taxes	\$11,366.00	(\$41,978.03)	(\$85,647.13)	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$983.03	\$16.61	\$809.49	\$16.28
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$2,569.21	\$4,678.10	\$3,083.21	\$2,592.16
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.55	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$5,302.00	\$10,166.30	\$5,220.00	\$2,429.09
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$9.29	\$0.00	(\$0.16)	(\$3.63)
462	426900 Misc NonUtil Exp-OTHER	(\$10,920.45)	\$57,986.93	\$11,976.81	\$213,279.31
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$13,062.90	\$13,405.96	\$15,389.56	\$12,428.08
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	(\$1.32)
466	427300 Interest Expense-Long-Term Deb	\$72,183.65	\$95,096.83	\$113,010.64	\$128,433.49
467	427310 Interest Expense-Pushdown	\$1,332,590.10	\$1,195,822.04	\$1,075,444.62	\$933,673.05
468	427400 Interest Expense-Customer Depo	\$418.86	\$524.43	\$653.98	\$794.10
469	427500 Interest Expense-Other	\$24.59	\$5.26	\$610.43	\$33,001.95
470	427600 Amort-Debt Issuance Costs	\$73,724.53	\$71,674.84	\$18,718.79	\$15,752.84
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$13,744,867.73	\$12,691,303.51	\$11,796,145.44	\$12,088,827.62
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$1,788,268.16	\$1,717,025.00	\$1,654,071.86	\$1,606,830.90
2	601110 WT-Source Oper LBR-Employ-Rg	\$12,717.59	\$17,325.27	\$16,534.71	\$18,299.20
3	601119 WT-Source Oper LBR-Employ-OT	\$0.00	\$47.77	\$592.44	\$75.73
4	601210 WT-Source Maint LBR-Employ-Rg	\$3,067.26	\$2,168.41	\$3,837.99	\$2,340.19
5	601219 WT-Source Maint LBR-Employ-OT	\$7,205.88	\$5,656.32	\$5,636.73	\$7,160.71
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$163,949.19	\$125,769.92	\$65,915.45	\$95,861.63
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$2,002.60	\$5,095.57	\$3,410.49	\$8,714.45
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$192.83	\$195.69	\$128.39	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$2,041.87	\$5,528.34	\$10,090.20	\$3,806.44
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$3,322.25	\$1,758.83	\$3,385.53	\$4,807.93
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$91.23	\$0.00	\$827.58	\$0.00
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$51.00	\$0.00	\$0.00	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.00
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$99,988.76	\$61,424.14	\$67,395.10	\$60,769.11
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$0.00	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$281,546.91	\$293,837.92	\$267,366.85	\$266,702.37
25	615100 WT-Purchased Power-SOURCE OPER	\$271,129.11	\$261,979.22	\$263,473.72	\$250,745.62
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$373.88	(\$159.53)	\$395.64	\$1,552.80
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$934.43	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$242,452.30	\$231,281.04	\$249,072.51	\$282,918.57
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$21,526.25	\$17,931.60	\$19,819.08	\$7,980.65
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$35,516.25	\$35,038.75	\$44,394.90	\$22,712.76
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$8,982.30
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$2,805.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$217.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$478.80	\$217.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$0.00	\$454.40	\$1,884.38
43	620200 WT-Mat&Sup-Source MAINT	\$22.32	\$1,709.84	\$5,653.02	\$3,758.14
44	620300 WT-Mat&Sup-WTRTRT OPER	\$611.14	\$2,080.38	\$9,323.84	\$13,466.86
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$133.72	\$5,454.76	\$2,322.49	(\$1,057.89)
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$1,027.40	\$457.46	\$787.05	\$426.07
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$29.25	\$0.00	\$694.49	\$1,356.22
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$353.18	\$2,398.16	\$1,032.67	\$2,349.75
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$9,439.97	\$3,684.76	\$2,923.79	\$1,669.53
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$1,072.03	\$679.27	\$1,556.08	\$169.13

Aqua North Carolina, Inc.
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By Rate Entity

Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$965.75	\$0.00
63	635300 WT-Cont Serv-Testg-WTRTRT OPER	\$55,273.52	\$74,278.53	\$73,436.24	\$60,397.70
64	635400 WT-Cont Serv-Testg-WTRTRT MAINT	\$12,803.00	\$7,104.00	\$888.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$100.00	\$890.00	\$0.00
66	636200 WT-Cont Serv-Oth-Source MAINT	\$30,611.30	\$33,806.05	\$16,241.30	\$20,440.68
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$289,241.64	\$285,000.96	\$280,261.80	\$276,300.72
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$2,600.00	\$7,200.00	\$6,425.00	\$3,945.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$5,696.50	\$5,446.40	\$5,959.35	\$4,620.13
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$0.00	\$0.00	\$0.00	\$0.00
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$99,995.47	\$121,325.71	\$92,481.92	\$57,111.09
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	\$13.89	\$9.06	\$15.22	\$31.88
77	636640 WT-Cont Serv-Oth-Temp Help	\$16,211.31	\$11,607.62	\$28,107.33	\$13,362.95
78	641100 WT-Rent Bldg/RP-Source OPER	\$13,937.33	\$8,360.96	\$8,970.35	\$13,162.89
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	\$11,070.97	\$10,480.98	\$9,675.13	\$10,240.66
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	\$75.14	\$80.75	\$146.45	\$84.13
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$4,217.10	\$3,297.95	\$8,931.84	\$1,540.29
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$18,921.93	\$20,351.94	\$18,260.73	(\$25.99)
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$149.06	\$115.56	\$51.49	\$50.28
95	650514 WT-Trans-T&D OP-LICENSES	\$6,057.65	\$5,850.45	\$6,360.04	\$2,507.95
96	650515 WT-Trans-T&D OP-LEASE	\$1,402.46	\$890.96	\$2,630.38	\$2,431.64
97	650520 WT-Trans-T&D OP-Payrol-RG	\$47.84	\$55.85	\$139.94	\$123.86
98	650531 WT-Trans-T&D OP-DIESEL	\$832.17	\$1,293.61	\$1,421.34	\$1,760.74
99	650532 WT-Trans-T&D OP-GASOLINE	\$48,639.49	\$37,580.88	\$49,613.48	\$49,444.06
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$16.03	\$14.74
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$474.85	\$1,719.68	\$400.48	\$1,916.87
102	650541 WT-Trans-T&D OP-BATTERIES	\$300.10	\$197.95	\$172.73	\$134.98
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$9.02
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$5.82	\$0.00	\$5.51	\$123.25
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$22.45	\$154.33	\$0.00	\$144.81
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$1,887.57)	(\$5,090.39)	(\$7,537.89)	(\$6,994.68)
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$10,710.57	\$4,461.32	\$1,264.28	\$3,739.31
110	650600 WT-Trans-T&D MAINT	\$7.69	\$0.00	(\$1,073.04)	\$15,317.61

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Brookwood Water

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	\$0.02	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$6.72	\$2.68
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$37.88	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
122	701319 SW-Pump Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
126	701519 SW-T&D Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
130	710500 SW-Purchased WW-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
131	711500 SW-Sludge Removal-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
145	720500 SW-Mat&Sup-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$0.00	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
154	736200 SW-Cont Serv-Oth-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$0.00	\$0.00	\$0.00	\$0.00
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
158	736500 SW-Cont Serv-Oth-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
161	736610 SW-Cont Serv Other Build & Grounds	\$0.00	\$0.00	\$1,440.00	\$4,200.00
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
168	750511 SW-Trans-T&D Oper-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
169	750514 SW-Trans-T&D Transp Licenses	\$0.00	\$0.00	\$0.00	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$0.00	\$0.00	\$0.00	\$0.00
171	750532 SW-Trans-T&D OP Gasoline	\$0.00	\$0.00	\$0.00	\$0.00
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	\$0.00	\$0.00
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$0.00	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$1,487,103.16	\$1,430,486.68	\$1,660,479.85	\$1,582,168.29
181	601710 WT-Cust Accts Labor-Employ-Rg	\$132,962.25	\$153,255.80	\$211,030.40	\$211,929.93
182	601719 WT-Cust Accts Labor-Employ-OT	\$10,308.42	\$9,888.07	\$12,666.30	\$14,942.61
183	601810 WT-A & G Labor-Employ-Rg	\$281,868.91	\$286,924.10	\$332,291.17	\$319,250.21
184	601819 WT-A & G Labor-Employ-OT	\$3,967.53	\$4,715.63	\$3,951.53	\$2,422.01
185	603810 WT-A & G Labor-Officers, Exec	\$7,103.42	\$7,810.49	\$11,230.92	\$18,295.07
186	603820 WT-A & G Labor-Bonuses	\$57,328.04	\$88,293.09	\$60,938.80	\$63,837.63
187	603840 WT-A & G Labor-Stock Option Co	\$2,863.56	\$9,086.28	\$18,317.01	\$4,899.53
188	603841 WT-A & G Restricted Stock Amor	\$48,539.45	\$45,576.47	\$49,142.96	\$59,675.95
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$67.97	\$71.92	\$124.43	\$121.23
192	604811 WT-A&G Emp-BCPPO	\$4,156.91	\$5,792.55	\$5,625.26	\$3,996.58
193	604813 WT-A&G Emp-DENTAL PLAN	\$9,718.23	\$10,371.82	\$10,958.10	\$10,258.81
194	604820 WT-A&G Emp-KEYSTONE HMO	\$28,919.81	\$29,387.74	\$30,670.80	\$33,737.06
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$149,637.56	\$149,404.04	\$160,758.70	\$152,361.04
196	604822 WT-A&G Empl-Insurance Payments	(\$30,397.95)	(\$29,487.05)	(\$32,936.38)	(\$31,418.60)
197	604824 WT-A&G Empl-Contributions Dent	(\$2,692.18)	(\$2,240.89)	(\$2,200.98)	(\$1,869.54)
198	604827 WT-A&G Empl-Pension Service Co	\$1,169.56	\$5,178.30	\$7,560.19	\$6,341.46
199	604828 WT-A&G Empl-OPEB Service Costs	\$794.11	\$943.31	\$1,412.76	\$2,336.68
200	604829 WT-A&G Empl-Nonqual Service Co	\$11,527.95	\$11,039.88	\$12,958.55	\$18,408.02
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$1,489.95	\$1,650.83	\$1,339.63	\$1,034.57
202	604833 WT-A&G Emp-Pension Paid	\$654.57	\$646.00	\$586.59	\$2,911.66
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$33,245.20	\$25,798.76	\$25,860.71	\$27,023.52
206	604838 WT-Aqua Year End Contribution	\$23,640.19	\$21,616.72	\$20,361.37	\$19,740.13
207	604840 WT-A&G Empl-GROUP LIFE INS	\$6,373.45	\$6,281.16	\$6,409.15	\$5,603.43
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$1,246.05	\$1,254.07	\$1,386.14	\$1,394.66
210	604845 WT-A&G Empl-EDUCATION	\$2,963.28	\$3,548.21	\$4,859.50	\$1,484.91
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$32.20	\$61.15	\$175.97
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$682.90	\$539.35	\$1,249.22	\$968.79
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$11.69	\$507.70	\$1,062.01	\$1,169.66
215	604855 WT-A&G Emp-EASE CONTRACT	\$3,190.32	\$2,357.81	\$1,741.83	\$1,403.22
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$1,616.00	\$612.41	\$3,229.63	\$1,926.06
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$74.46	\$102.84	\$135.66	\$204.53
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$13.57	\$0.00	\$17.58	\$33.07
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$5.34	\$36.24	\$157.61	\$0.00

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Brookwood Water

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	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$148.99	\$50.84	\$215.53	\$129.79
222	604864 WT-A&G Emp-PROF SERV - HR	\$6,040.81	\$7,180.09	\$8,292.60	\$8,224.84
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$912.82	\$742.57	\$524.75	\$1,408.91
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$1,603.28	\$1,221.08	\$1,456.67	\$679.67
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$70.58	\$0.00	\$223.01	\$127.56
227	604870 WT-A&G Emp-EMPLY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$740.35	\$865.79	\$555.62	\$736.50
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$665.16	\$971.04	\$381.37	\$737.69
230	604899 WT-A&G Empl-MISC	\$4,437.49	\$3,801.69	\$18,818.08	\$43,018.36
231	615800 WT-Purchased Power-A & G EXPS	\$1,983.28	\$1,756.16	\$2,452.51	\$3,849.49
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	\$15,118.34	\$15,230.26	\$7,729.76	\$858.49
235	632800 WT-Cont Serv-Acct-A & G	\$31,646.10	\$27,463.30	\$31,873.96	\$26,425.01
236	633800 WT-Cont Serv-Legl-A & G	\$36,815.44	\$21,519.18	\$54,637.73	\$28,438.73
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$8,917.93	\$0.00	(\$2,076.67)
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
241	636700 WT-Cont Serv-Oth-Cust Accts	\$5,718.45	\$4,808.69	\$5,337.54	\$4,699.62
242	636710 WT-WorkFlow Processing Fee	\$30,974.23	\$34,769.53	\$37,180.77	\$31,643.90
243	636720 WT-WorkFlow Billing Postage	\$37,443.41	\$38,558.67	\$38,779.79	\$39,852.24
244	636730 ACO-WTR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
245	636740 WT-ACO Lockbox Fees	\$12,451.72	\$14,311.67	\$15,075.19	\$15,697.24
246	636800 WT-Cont Serv-Oth-A&G	\$195,871.36	\$112,767.89	\$151,759.13	\$116,788.50
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$5,998.09	\$2,270.42	\$8,573.12	\$10,007.14
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$52,610.29	\$43,914.18	\$59,544.08	\$53,393.75
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$651.84
251	641800 WT-Rent Bldg/RP-A & G	\$261.62	\$856.73	\$838.47	\$986.61
252	642800 WT-Rent Equip-A & G	\$4,491.53	\$3,958.40	\$961.24	\$2,342.45
253	650800 WT-Trans-A & G	\$2,081.30	\$2,234.81	\$1,470.46	\$109.80
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$10,768.25	\$10,280.11	\$8,497.03	\$10,388.05
256	657800 WT-Ins-Gen Liab-A & G	\$81,832.65	\$58,958.76	\$52,708.52	\$46,325.06
257	658800 WT-Ins-Work Comp-A & G	(\$3,852.58)	\$20,231.82	\$21,713.67	\$23,196.29
258	659800 WT-Ins-Other-A & G	\$34,498.17	\$34,212.24	\$38,627.82	\$24,649.67
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$65,907.96	\$37,772.88	\$28,394.52	\$1,183.10
260	675700 WT-Misc-Cust Accts	\$2,034.04	\$2,774.97	\$2,566.83	\$81.83
261	675800 WT-Misc-A&G	\$6,450.20	\$8,282.20	\$5,073.26	\$28,024.95
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$217.30	\$317.42
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.01	\$0.88	\$249.63
264	675805 WT-Misc-A&G-Civic Org Events	\$63.09	\$0.00	\$4.09	\$520.55
265	675808 WT-Misc-A&G-COMM EXP	\$31,177.65	\$34,511.06	\$29,321.60	\$24,931.00
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.08	\$1.54	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$24,406.61	\$26,247.13	\$31,748.89	\$31,866.90
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$8.39	\$7.56	\$47.23	\$2.88
270	675816 WT-Misc-A&G-CONTRIB	\$45.07	\$28.76	\$14.32	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$12.98	\$65.34
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$7,553.35	\$9,055.26	\$8,868.96	\$8,395.02
274	675820 WT-Misc-A&G-DIRECTORS	\$6,039.63	\$5,865.21	\$10,078.70	\$9,455.98
275	675822 WT-Misc-A&G-DISAST RECOV	\$9,430.98	\$9,465.96	\$9,496.07	\$1,585.59

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
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Test Year of January - December 2021
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Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$7,831.40	\$7,052.68	\$6,491.39	\$6,817.07
277	675825 WT-Misc-A&G-Promotional Items	\$23.42	\$82.49	\$85.86	\$117.11
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$916.13	\$3,239.98	\$550.41	\$703.11
280	675828 WT-Misc-A&G-LIC&PER	\$11,640.76	\$12,383.04	\$17,417.82	\$18,678.94
281	675830 WT-Misc-A&G-MAIL&POST	\$1,220.10	\$2,581.86	\$3,769.18	\$1,403.50
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$2,470.09	\$2,230.13	\$1,919.97	\$1,250.16
283	675832 WT-Misc-A&G-MAINT	\$3,972.73	\$3,922.71	\$3,423.27	\$3,043.10
284	675834 WT-Misc-A&G-MEALS 100% DED	\$1,746.97	\$1,251.56	\$5,129.21	\$4,905.62
285	675836 WT-Misc-A&G-MEALS 50% DED	\$1,259.09	\$888.93	\$2,998.16	\$4,446.42
286	675840 WT-Misc-A&G-SEMINARS	\$4,720.63	\$3,019.95	\$11,806.72	\$3,166.81
287	675842 WT-Misc-A&G-SUBSCRIPT	\$2,436.54	\$2,941.86	\$4,373.65	\$2,760.42
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$2,219.50	\$1,690.89	\$3,211.37	\$3,429.91
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$1,495.59	\$994.80	\$487.15	\$451.51
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$172.64	\$625.86	\$958.33	\$937.83
292	675849 WT-Misc-A&G-TRV-Airplane	\$912.29	\$1,260.50	\$6,350.29	\$7,508.86
293	675850 WT-Misc-A&G-TRV-HOTEL	\$3,425.57	\$1,434.80	\$11,407.83	\$10,485.34
294	675856 WT-Misc-A&G-UNIFORMS	\$2,516.28	\$2,051.48	\$4,095.63	\$2,351.17
295	675858 WT-Misc-A&G-Bank Fees	\$17,676.09	\$17,837.51	\$16,605.11	\$10,450.87
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$1,108.59	\$1,618.40	\$635.63	\$1,712.98
299	675864 WT-Misc-A&G-Claims	\$0.00	\$125.74	\$311.48	\$622.71
300	675865 WT-Misc-A&G-AR/AP Adj	\$73.80	\$0.00	\$0.01	\$10.49
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$0.00	\$444.98	\$384.39
302	676210 WT-Cap OH Credit-Labor	(\$22,984.57)	(\$19,497.10)	(\$20,656.36)	(\$11,527.94)
303	676220 WT-Cap OH Credit-Benefits	(\$39,155.20)	(\$40,930.55)	(\$40,746.62)	(\$24,219.22)
304	676230 WT-Cap OH Credit-PR Taxes	(\$10,292.99)	(\$11,181.82)	(\$10,757.42)	(\$6,306.80)
305	676240 WT-Cap OH Credit-Other	(\$25,800.91)	(\$21,999.80)	(\$26,867.09)	(\$15,986.65)
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
307	701719 SW-Cust Accts-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
308	701810 SW-A&G-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
309	701819 SW-A&G-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
310	703810 SW-A&G-LBR-Officers, Executives	\$0.00	\$0.00	\$0.00	\$0.00
311	703820 SW-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
312	703840 SW-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
313	703841 SW-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
314	704810 SW-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
315	704811 SW-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
316	704813 SW-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
317	704820 SW-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
319	704822 SW-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
320	704824 SW-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
321	704827 SW-A&G Emp - Pension - Service	\$0.00	\$0.00	\$0.00	\$0.00
322	704828 SW-A&G Emp - OPEB - Service Co	\$0.00	\$0.00	\$0.00	\$0.00
323	704829 SW-A&G Emp - Nonqual - Service	\$0.00	\$0.00	\$0.00	\$0.00
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
325	704833 SW-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
328	704838 SW-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
329	704840 SW-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

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331	704842 SW-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
332	704845 SW-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
337	704855 SW-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
344	704864 SW-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
353	715800 SW-Purchased PWR-A&G	\$0.00	\$0.00	\$0.00	\$0.00
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$0.00	\$0.00	\$0.00	\$0.00
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	\$0.00	\$0.00	\$0.00	\$0.00
358	733800 SW-Cont Serv-Legal-A&G	\$0.00	\$0.00	\$0.00	\$0.00
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	\$0.00	\$0.00	\$0.00
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
363	736710 SW-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
364	736720 SW-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
365	736730 ACO-SWR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
367	736800 SW-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
370	741100 SW-Rent Bldg/RP-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
371	741700 SW-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
372	741800 SW-Rent Bldg/RP-A&G	\$0.00	\$0.00	\$0.00	\$0.00
373	742700 SW-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
374	742800 SW-Rent Equip-A&G	\$0.00	\$0.00	\$0.00	\$0.00
375	750800 SW-Trans-A&G	\$0.00	\$0.00	\$0.00	\$0.00
376	756800 SW-Ins-Vehicle-A&G	\$0.00	\$0.00	\$0.00	\$0.00
377	757800 SW-Ins-Gen Liab-A&G	\$0.00	\$0.00	\$0.00	\$0.00
378	758800 SW-Ins-Work Comp-A&G	\$0.00	\$0.00	\$0.00	\$0.00
379	759800 SW-Ins-Other-A&G	\$0.00	\$0.00	\$0.00	\$0.00
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
382	775700 SW-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
383	775800 SW-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
387	775808 SW-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
392	775816 SW-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
396	775820 SW-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
397	775822 SW-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00
398	775824 SW-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
399	775825 SW-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
402	775828 SW-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
403	775830 SW-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
405	775832 SW-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
406	775834 SW-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
407	775836 SW-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
408	775840 SW-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
409	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
412	775847 SW-Misc-A&G-TRV-Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$0.00	\$0.00	\$0.00	\$0.00
414	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
415	775850 SW-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
416	775856 SW-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
417	775858 SW-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
424	776210 SW-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
425	776220 SW-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
426	776230 SW-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
427	776240 SW-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
428	4-Other Expense	\$2,037,697.04	\$1,843,928.59	\$1,511,449.19	\$1,615,501.88
429	403000 Deprec Exp-Utility Plant	\$1,039,206.21	\$957,229.71	\$890,319.68	\$809,398.18
430	403020 Deprec Exp-Other Phy Prop	\$184,273.70	\$173,342.97	\$173,424.13	\$138,631.08
431	403200 Deprec Exp-Utility Plant-SWR	\$0.00	\$0.00	\$0.00	\$0.00
432	403220 Deprec Exp-Other Phy Prop-SWR	\$0.00	\$0.00	\$0.00	\$0.00
433	404827 Pension - Non Service Cost	(\$5,876.99)	(\$2,984.33)	(\$1,810.57)	(\$5,381.81)
434	404828 OPEB - Non Service Cost	\$2,024.09	\$2,083.12	\$2,349.74	\$3,702.03
435	406000 Amort-Util Plant Acq Adj	\$228.90	\$228.90	\$228.90	\$228.90
436	407201 Amort-Tank Painting	\$33,726.48	\$31,606.29	\$24,020.88	\$30,606.09
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$5.36	\$2,142.00
438	407301 Amort-CIAC	(\$154,454.13)	(\$154,207.94)	(\$154,723.37)	(\$118,789.43)
439	407321 Amort-CIAC-SWR	\$0.00	\$0.00	\$0.00	\$0.00
440	407400 Amort Regulatory Debits	\$990.96	\$1,004.76	\$1,016.66	\$1,030.38

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Brookwood Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$8,358.49	\$7,373.99	\$7,270.73	\$7,348.60
442	408110 Property Taxes	\$106,775.12	\$105,308.46	\$93,889.12	\$92,117.70
443	408121 Payroll Taxes-FICA	\$67,042.44	\$62,679.87	\$67,964.74	\$63,372.39
444	408122 Payroll Taxes-FUTA	\$598.93	\$452.21	\$626.85	\$629.31
445	408123 Payroll Taxes-SUTA	\$365.94	\$1,484.57	\$1,669.89	\$1,131.61
446	408139 Other Taxes-Misc	\$20.75	\$18.52	\$22.09	\$13.33
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$38,460.85	\$29,511.08	\$38,821.49	\$39,635.28
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$1,073.42	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$28.22	\$28.46
451	409101 Federal Income Tax	(\$210,861.74)	(\$82,657.16)	\$92,225.68	\$88,906.10
452	409111 State Income Tax	\$3,646.60	(\$3,404.97)	\$11,260.76	\$13,093.68
453	410101 Deferred Federal Income Taxes	\$266,420.51	\$56,032.80	(\$217,583.26)	\$0.00
454	410111 Deferred State Income Taxes	\$8,761.76	(\$3,649.86)	(\$23,213.69)	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$780.49	\$13.80	\$999.82	\$314.04
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$2,049.60	\$3,866.95	\$2,620.65	\$975.70
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.47	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$4,223.54	\$8,413.68	\$4,435.60	\$2,053.27
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$7.45	\$0.00	\$0.06	\$37.18
462	426900 Misc NonUtil Exp-OTHER	(\$8,816.05)	\$46,678.87	\$1,147.05	\$4,312.22
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$10,402.75	\$11,082.24	\$13,127.61	\$10,806.03
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	\$0.83
466	427300 Interest Expense-Long-Term Deb	\$30,995.59	\$40,909.38	\$44,368.61	\$49,830.46
467	427310 Interest Expense-Pushdown	\$571,773.03	\$515,493.27	\$422,529.27	\$360,377.63
468	427400 Interest Expense-Customer Depo	\$4,918.67	\$5,132.24	\$5,485.59	\$5,610.81
469	427500 Interest Expense-Other	\$19.85	\$4.40	\$499.00	\$7,256.22
470	427600 Amort-Debt Issuance Costs	\$31,633.25	\$30,880.77	\$7,348.01	\$6,083.61
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$5,313,068.36	\$4,991,440.27	\$4,826,000.90	\$4,804,501.07
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
1	2-O&M Expense	\$364,154.60	\$294,412.26	\$279,992.76	\$265,971.48
2	601110 WT-Source Oper LBR-Employ-Rg	\$6,598.04	\$6,659.57	\$5,285.77	\$7,353.01
3	601119 WT-Source Oper LBR-Employ-OT	\$726.33	\$1,988.01	\$3,013.15	\$7,098.35
4	601210 WT-Source Maint LBR-Employ-Rg	\$1,529.11	\$360.52	\$670.90	\$588.79
5	601219 WT-Source Maint LBR-Employ-OT	\$56.46	\$0.00	\$0.00	\$0.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$408.72	\$1,267.47	\$0.00	\$8.74
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$27.41	\$579.83	\$14.79	\$7.10
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$112.93	\$0.00	\$0.00	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$29,479.01	\$21,331.23	\$32,345.19	\$33,305.89
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$5,648.35	\$5,081.56	\$1,732.87	\$1,823.77
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$2,413.15	\$2,772.42	\$2,007.24	\$1,361.52
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$975.39	\$184.01	\$162.67	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.00
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$39,567.26	\$23,029.32	\$19,573.22	\$18,452.67
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$114.40	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$319.40	\$388.56	(\$29.34)	\$981.54
25	615100 WT-Purchased Power-SOURCE OPER	\$88,849.94	\$67,988.61	\$74,049.24	\$68,445.89
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$0.00	\$1,058.15	(\$39.10)	\$1,211.35
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$0.00	\$0.00	\$0.00	\$0.00
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$29,013.50	\$30,364.79	\$24,847.49	\$19,727.10
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$0.00	\$0.00	\$0.00	\$0.00
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$0.00
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$0.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$0.00	\$0.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
43	620200 WT-Mat&Sup-Source MAINT	\$0.00	\$0.00	\$0.00	\$838.32
44	620300 WT-Mat&Sup-WTRTRT OPER	\$0.00	\$30.06	\$2.63	\$674.59
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$1,536.27	\$480.77	\$1,627.55	\$4,862.41
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$221.10	\$0.00	(\$141.87)	(\$430.88)
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$0.00	\$0.00	\$0.00	\$0.00
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$1.03	\$5.65	\$11.33	\$7.11
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$4,556.69	\$1,282.06	\$1,905.36	\$1,462.90
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$21.41	\$50.39	\$510.12	(\$0.02)

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$323.47	\$0.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$17,468.09	\$13,576.90	\$19,975.29	\$14,324.98
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$3,868.00	\$6,313.00	\$1,120.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
66	636200 WT-Cont Serv-Oth-Source MAINT	\$19,004.44	\$11,987.88	\$8,797.22	\$6,153.02
67	636300 WT-Cont Serv-Oth-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
68	636400 WT-Cont Serv-Oth-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$1,996.46	\$1,868.69	\$2,004.54	\$1,486.70
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$49,030.90	\$42,826.47	\$41,413.47	\$36,829.94
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$16,826.72	\$19,379.80	\$8,788.92	\$9,437.00
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	\$4.10	\$2.60	\$4.27	\$8.58
77	636640 WT-Cont Serv-Oth-Temp Help	\$5,012.65	\$3,580.03	\$4,191.61	\$3,848.97
78	641100 WT-Rent Bldg/RP-Source OPER	\$3,553.18	\$1,555.81	\$482.65	\$1,630.25
79	641300 WT-Rent Bldg/RP-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	\$3,259.26	\$3,011.11	\$2,724.14	\$2,760.25
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	\$22.11	\$23.20	\$41.24	\$22.44
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$1,480.00	\$1,140.67	\$2,915.24	\$485.87
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$7,500.93	\$7,722.98	\$5,029.45	(\$8.57)
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$47.76	\$49.66	\$17.30	\$15.95
95	650514 WT-Trans-T&D OP-LICENSES	\$2,493.01	\$2,153.93	\$1,626.44	\$804.85
96	650515 WT-Trans-T&D OP-LEASE	\$552.27	\$402.24	\$715.61	\$715.68
97	650520 WT-Trans-T&D OP-Payrol-RG	\$16.89	\$19.11	\$47.06	\$39.97
98	650531 WT-Trans-T&D OP-DIESEL	\$331.24	\$441.21	\$409.02	\$529.61
99	650532 WT-Trans-T&D OP-GASOLINE	\$19,404.90	\$13,758.13	\$13,862.55	\$15,182.69
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$0.00	\$4.67
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$167.45	\$644.08	\$135.12	\$610.56
102	650541 WT-Trans-T&D OP-BATTERIES	\$0.00	\$233.80	\$0.00	\$43.93
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$2.96
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$2.07	\$0.00	\$1.84	\$39.28
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$453.12	\$0.00	\$47.35
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$659.09)	(\$1,743.41)	(\$2,535.26)	(\$2,251.96)
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$319.53	\$108.27	\$759.09	\$686.95
110	650600 WT-Trans-T&D MAINT	\$2.73	\$0.00	(\$408.99)	\$4,738.53

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Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	\$0.01	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$2.25	\$0.88
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$273.10	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
122	701319 SW-Pump Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
126	701519 SW-T&D Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
130	710500 SW-Purchased WW-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
131	711500 SW-Sludge Removal-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
145	720500 SW-Mat&Sup-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$0.00	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
154	736200 SW-Cont Serv-Oth-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$0.00	\$0.00	\$0.00	\$0.00
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
158	736500 SW-Cont Serv-Oth-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
161	736610 SW-Cont Serv Other Build & Grounds	\$0.00	\$0.00	\$0.00	\$0.00
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00

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Fairways Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
168	750511 SW-Trans-T&D Oper-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
169	750514 SW-Trans-T&D Transp Licenses	\$0.00	\$0.00	\$0.00	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$0.00	\$0.00	\$0.00	\$0.00
171	750532 SW-Trans-T&D OP Gasoline	\$0.00	\$0.00	\$0.00	\$0.00
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	\$0.00	\$0.00
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$0.00	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$530,647.84	\$508,238.52	\$541,655.72	\$508,853.64
181	601710 WT-Cust Accts Labor-Employ-Rg	\$52,427.04	\$46,959.02	\$33,381.28	\$40,943.05
182	601719 WT-Cust Accts Labor-Employ-OT	\$4,201.42	\$904.65	\$496.28	\$995.12
183	601810 WT-A & G Labor-Employ-Rg	\$126,159.48	\$126,117.77	\$93,141.49	\$120,361.75
184	601819 WT-A & G Labor-Employ-OT	\$1,581.56	\$1,886.53	\$2,422.82	\$1,507.97
185	603810 WT-A & G Labor-Officers, Exec	\$2,495.11	\$2,677.74	\$3,773.23	\$5,893.23
186	603820 WT-A & G Labor-Bonuses	\$21,148.35	\$30,507.60	\$12,760.67	\$15,928.93
187	603840 WT-A & G Labor-Stock Option Co	\$1,009.19	\$3,094.04	\$5,169.25	\$993.72
188	603841 WT-A & G Restricted Stock Amor	\$17,086.42	\$15,577.56	\$9,450.07	\$15,646.06
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$24.05	\$24.65	\$41.98	\$39.77
192	604811 WT-A&G Emp-BCPPO	\$1,222.75	\$1,664.35	\$1,583.56	\$1,077.05
193	604813 WT-A&G Emp-DENTAL PLAN	\$3,746.68	\$3,654.49	\$2,956.60	\$3,110.23
194	604820 WT-A&G Emp-KEYSTONE HMO	\$9,232.10	\$9,172.57	\$5,136.64	\$10,048.98
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$60,084.73	\$54,373.93	\$46,378.68	\$46,755.51
196	604822 WT-A&G Empl-Insurance Payments	(\$11,879.12)	(\$10,558.46)	(\$9,411.38)	(\$9,536.69)
197	604824 WT-A&G Empl-Contributions Dent	(\$1,049.51)	(\$800.56)	(\$628.79)	(\$566.25)
198	604827 WT-A&G Empl-Pension Service Co	\$404.67	\$1,770.42	\$1,309.43	\$2,389.11
199	604828 WT-A&G Empl-OPEB Service Costs	\$276.41	\$323.41	\$118.41	\$639.24
200	604829 WT-A&G Empl-Nonqual Service Co	\$4,054.88	\$3,778.70	\$579.82	\$4,003.74
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$438.09	\$474.35	\$377.17	\$270.06
202	604833 WT-A&G Emp-Pension Paid	\$192.53	\$185.64	\$165.15	\$886.25
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$12,725.58	\$8,988.95	\$6,750.85	\$8,298.24
206	604838 WT-Aqua Year End Contribution	\$9,074.29	\$7,491.20	\$4,985.70	\$5,720.73
207	604840 WT-A&G Empl-GROUP LIFE INS	\$2,496.30	\$2,243.67	\$1,691.99	\$1,715.90
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$406.91	\$399.45	\$181.34	\$491.54
210	604845 WT-A&G Empl-EDUCATION	\$1,045.36	\$1,216.23	\$1,637.94	\$484.86
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$10.99	\$20.42	\$56.52
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$240.90	\$184.93	\$421.64	\$309.58
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$4.16	\$173.98	\$357.24	\$376.17
215	604855 WT-A&G Emp-EASE CONTRACT	\$1,117.44	\$802.52	\$577.96	\$443.61
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$568.32	\$209.99	\$1,087.19	\$618.80
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$24.98	\$34.57	\$45.24	\$65.55
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$4.80	\$0.00	\$5.88	\$10.42
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$1.90	\$12.37	\$53.17	\$0.00

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	GL Account				
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$52.90	\$17.37	\$72.88	\$42.78
222	604864 WT-A&G Emp-PROF SERV - HR	\$2,120.34	\$2,460.12	\$2,796.69	\$2,684.69
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$321.59	\$254.77	\$176.65	\$450.77
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$552.23	\$401.84	\$464.51	\$193.80
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$25.09	\$0.00	\$75.37	\$41.93
227	604870 WT-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$289.28	\$302.41	\$156.97	\$225.49
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$235.06	\$332.73	\$129.19	\$234.89
230	604899 WT-A&G Empl-MISC	\$1,555.37	\$1,305.78	\$5,458.97	\$9,472.52
231	615800 WT-Purchased Power-A & G EXPS	\$1,329.04	\$1,060.91	\$1,457.30	\$1,970.70
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	\$11,303.83	\$8,995.21	\$7,807.38	\$9,643.15
235	632800 WT-Cont Serv-Acct-A & G	\$11,140.42	\$9,417.01	\$10,721.81	\$8,516.85
236	633800 WT-Cont Serv-Legl-A & G	\$12,865.36	\$7,390.77	\$18,349.74	\$9,118.43
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$3,064.67	\$0.00	(\$651.89)
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$0.00	(\$0.00)	\$72,444.13	\$15,776.28
241	636700 WT-Cont Serv-Oth-Cust Accts	\$1,681.99	\$1,381.53	\$1,503.67	\$1,265.61
242	636710 WT-WorkFlow Processing Fee	\$9,122.42	\$9,992.08	\$10,459.20	\$8,530.09
243	636720 WT-WorkFlow Billing Postage	\$11,025.27	\$11,078.73	\$10,918.42	\$10,741.12
244	636730 ACO-WTR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
245	636740 WT-ACO Lockbox Fees	\$3,667.04	\$4,111.96	\$4,243.58	\$4,231.50
246	636800 WT-Cont Serv-Oth-A&G	\$30,820.25	\$25,899.30	\$35,669.28	\$37,491.47
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$2,101.84	\$778.43	\$2,883.05	\$3,185.56
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$18,501.40	\$15,049.66	\$20,030.55	\$17,211.73
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$204.63
251	641800 WT-Rent Bldg/RP-A & G	\$9,800.12	\$9,669.99	\$9,281.88	\$9,149.36
252	642800 WT-Rent Equip-A & G	\$1,580.72	\$1,357.96	\$320.57	\$747.70
253	650800 WT-Trans-A & G	\$729.56	\$769.82	\$495.08	\$35.66
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$4,328.70	\$3,738.62	\$2,450.02	\$3,195.03
256	657800 WT-Ins-Gen Liab-A & G	\$28,751.34	\$20,398.20	\$17,729.38	\$14,913.14
257	658800 WT-Ins-Work Comp-A & G	(\$353.52)	\$7,357.70	\$6,275.38	\$7,134.61
258	659800 WT-Ins-Other-A & G	\$12,120.72	\$11,729.13	\$12,996.57	\$7,935.54
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$22,753.32	\$12,449.13	\$9,014.40	\$375.60
260	675700 WT-Misc-Cust Accts	\$701.50	\$905.78	\$831.52	\$26.97
261	675800 WT-Misc-A&G	\$399.83	\$2,582.97	\$927.93	\$2,290.05
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$73.06	\$103.09
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.30	\$80.13
264	675805 WT-Misc-A&G-Civic Org Events	\$22.04	\$0.00	\$1.38	\$6.68
265	675808 WT-Misc-A&G-COMM EXP	\$12,393.38	\$13,466.96	\$10,846.97	\$8,959.06
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.03	\$0.53	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$7,383.70	\$7,875.13	\$9,596.75	\$9,931.38
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$2.86	\$2.59	\$15.78	\$0.88
270	675816 WT-Misc-A&G-CONTRIB	\$15.78	\$9.89	\$4.86	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$4.35	\$20.78
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$2,558.58	\$3,380.73	\$2,419.93	\$2,991.18
274	675820 WT-Misc-A&G-DIRECTORS	\$2,118.97	\$2,010.05	\$3,391.54	\$3,033.08
275	675822 WT-Misc-A&G-DISAST RECOV	\$1,623.66	\$1,614.33	\$1,608.25	\$266.03

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$3,954.07	\$3,627.06	\$3,210.50	\$3,199.42
277	675825 WT-Misc-A&G-Promotional Items	\$8.15	\$28.29	\$28.79	\$36.91
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$324.13	\$353.78	\$2,601.06	\$166.26
280	675828 WT-Misc-A&G-LIC&PER	\$3,148.07	\$3,257.13	\$2,576.46	\$2,547.74
281	675830 WT-Misc-A&G-MAIL&POST	\$526.44	\$1,268.67	\$605.18	\$304.19
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$723.35	\$759.20	\$692.71	\$388.83
283	675832 WT-Misc-A&G-MAINT	\$1,395.84	\$1,344.95	\$1,144.28	\$970.00
284	675834 WT-Misc-A&G-MEALS 100% DED	\$715.38	\$385.09	\$2,087.48	\$2,352.74
285	675836 WT-Misc-A&G-MEALS 50% DED	\$402.28	\$306.71	\$998.54	\$1,270.48
286	675840 WT-Misc-A&G-SEMINARS	\$2,513.71	\$1,819.41	\$6,131.77	\$2,495.23
287	675842 WT-Misc-A&G-SUBSCRIPT	\$849.07	\$1,000.54	\$1,464.15	\$896.94
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$777.31	\$575.63	\$1,090.78	\$1,105.87
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$60.56	\$63.52	\$163.80	\$234.34
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$57.08	\$214.29	\$308.58	\$298.06
292	675849 WT-Misc-A&G-TRV-Airplane	\$307.99	\$429.07	\$2,021.73	\$2,250.22
293	675850 WT-Misc-A&G-TRV-HOTEL	\$1,207.91	\$447.07	\$4,552.01	\$4,665.34
294	675856 WT-Misc-A&G-UNIFORMS	\$503.14	\$2,462.33	\$1,469.59	\$717.64
295	675858 WT-Misc-A&G-Bank Fees	\$6,230.87	\$6,118.50	\$5,593.81	\$3,381.67
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$391.77	\$554.56	\$215.32	\$546.42
299	675864 WT-Misc-A&G-Claims	\$63.40	\$0.00	\$0.00	\$450.76
300	675865 WT-Misc-A&G-AR/AP Adj	\$0.40	\$0.00	\$0.00	\$3.46
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$73.26	\$343.16	\$280.81
302	676210 WT-Cap OH Credit-Labor	(\$9,441.47)	(\$7,399.58)	(\$3,550.83)	(\$1,862.17)
303	676220 WT-Cap OH Credit-Benefits	(\$15,838.01)	(\$13,974.67)	(\$6,672.05)	(\$4,811.36)
304	676230 WT-Cap OH Credit-PR Taxes	(\$4,162.82)	(\$3,765.71)	(\$1,719.91)	(\$1,268.00)
305	676240 WT-Cap OH Credit-Other	(\$10,280.53)	(\$7,882.12)	(\$4,825.88)	(\$3,524.96)
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
307	701719 SW-Cust Accts-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
308	701810 SW-A&G-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
309	701819 SW-A&G-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
310	703810 SW-A&G-LBR-Officers, Executives	\$0.00	\$0.00	\$0.00	\$0.00
311	703820 SW-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
312	703840 SW-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
313	703841 SW-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
314	704810 SW-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
315	704811 SW-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
316	704813 SW-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
317	704820 SW-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
319	704822 SW-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
320	704824 SW-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
321	704827 SW-A&G Emp - Pension - Service	\$0.00	\$0.00	\$0.00	\$0.00
322	704828 SW-A&G Emp - OPEB - Service Co	\$0.00	\$0.00	\$0.00	\$0.00
323	704829 SW-A&G Emp - Nonqual - Service	\$0.00	\$0.00	\$0.00	\$0.00
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
325	704833 SW-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
328	704838 SW-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
329	704840 SW-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

Jun 30 2022

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Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
331	704842 SW-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
332	704845 SW-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
337	704855 SW-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
344	704864 SW-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
349	704870 SW-A&G Emp-EMPLY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
353	715800 SW-Purchased PWR-A&G	\$0.00	\$0.00	\$0.00	\$0.00
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$0.00	\$0.00	\$0.00	\$0.00
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	\$0.00	\$0.00	\$0.00	\$0.00
358	733800 SW-Cont Serv-Legal-A&G	\$0.00	\$0.00	\$0.00	\$0.00
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	\$0.00	\$0.00	\$0.00
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
363	736710 SW-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
364	736720 SW-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
365	736730 ACO-SWR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
367	736800 SW-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
370	741100 SW-Rent Bldg/RP-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
371	741700 SW-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
372	741800 SW-Rent Bldg/RP-A&G	\$0.00	\$0.00	\$0.00	\$0.00
373	742700 SW-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
374	742800 SW-Rent Equip-A&G	\$0.00	\$0.00	\$0.00	\$0.00
375	750800 SW-Trans-A&G	\$0.00	\$0.00	\$0.00	\$0.00
376	756800 SW-Ins-Vehicle-A&G	\$0.00	\$0.00	\$0.00	\$0.00
377	757800 SW-Ins-Gen Liab-A&G	\$0.00	\$0.00	\$0.00	\$0.00
378	758800 SW-Ins-Work Comp-A&G	\$0.00	\$0.00	\$0.00	\$0.00
379	759800 SW-Ins-Other-A&G	\$0.00	\$0.00	\$0.00	\$0.00
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
382	775700 SW-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
383	775800 SW-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00

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Fairways Water

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	GL Account				
386	775805 SW-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
387	775808 SW-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
392	775816 SW-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
396	775820 SW-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
397	775822 SW-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00
398	775824 SW-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
399	775825 SW-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
402	775828 SW-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
403	775830 SW-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
405	775832 SW-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
406	775834 SW-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
407	775836 SW-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
408	775840 SW-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
409	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
412	775847 SW-Misc-A&G-TRV-Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$0.00	\$0.00	\$0.00	\$0.00
414	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
415	775850 SW-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
416	775856 SW-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
417	775858 SW-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
424	776210 SW-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
425	776220 SW-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
426	776230 SW-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
427	776240 SW-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
428	4-Other Expense	\$315,019.25	\$285,454.23	\$272,717.61	\$319,352.38
429	403000 Deprec Exp-Utility Plant	\$308,193.31	\$281,344.82	\$274,121.58	\$266,103.83
430	403020 Deprec Exp-Other Phy Prop	\$64,752.78	\$59,453.52	\$58,384.93	\$44,743.99
431	403200 Deprec Exp-Utility Plant-SWR	\$0.00	\$0.00	\$0.00	\$0.00
432	403220 Deprec Exp-Other Phy Prop-SWR	\$0.00	\$0.00	\$0.00	\$0.00
433	404827 Pension - Non Service Cost	(\$2,008.17)	(\$1,104.19)	(\$725.92)	(\$1,766.24)
434	404828 OPEB - Non Service Cost	\$657.57	\$663.85	\$736.23	\$1,090.32
435	406000 Amort-Util Plant Acq Adj	\$0.00	\$0.00	\$0.00	\$0.00
436	407201 Amort-Tank Painting	\$3,733.56	\$3,733.56	\$3,733.56	\$3,890.17
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
438	407301 Amort-CIAC	(\$231,574.44)	(\$223,475.23)	(\$216,544.43)	(\$143,429.68)
439	407321 Amort-CIAC-SWR	\$0.00	\$0.00	\$0.00	\$0.00
440	407400 Amort Regulatory Debits	\$348.18	\$344.49	\$342.06	\$331.71

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Water

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$1,706.92	\$1,538.21	\$1,649.92	\$1,590.81
442	408110 Property Taxes	\$30,478.97	\$35,363.08	\$32,240.02	\$29,947.92
443	408121 Payroll Taxes-FICA	\$25,354.41	\$21,961.81	\$17,731.97	\$18,526.96
444	408122 Payroll Taxes-FUTA	\$220.25	\$141.63	\$161.45	\$181.57
445	408123 Payroll Taxes-SUTA	\$112.48	\$435.61	\$332.72	\$306.00
446	408139 Other Taxes-Misc	\$6.16	\$5.32	\$6.24	\$3.66
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$13,512.86	\$10,098.98	\$13,062.76	\$12,776.17
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$364.45	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$9.43	\$8.93
451	409101 Federal Income Tax	(\$14,250.74)	(\$24,557.67)	\$44,259.27	\$11,624.32
452	409111 State Income Tax	\$381.28	(\$1,782.37)	\$5,404.06	\$1,711.98
453	410101 Deferred Federal Income Taxes	\$20,842.68	\$26,226.71	(\$35,901.90)	\$0.00
454	410111 Deferred State Income Taxes	\$44.44	\$577.63	(\$3,830.33)	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$275.64	\$4.73	\$234.40	\$4.63
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$719.28	\$1,325.60	\$883.06	\$319.66
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.16	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$1,484.63	\$2,882.72	\$1,495.98	\$673.57
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$2.60	\$0.00	(\$0.02)	(\$31.06)
462	426900 Misc NonUtil Exp-OTHER	(\$3,058.07)	\$15,931.56	\$333.15	\$1,363.38
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$3,656.81	\$3,799.38	\$4,418.31	\$3,525.40
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	(\$0.55)
466	427300 Interest Expense-Long-Term Deb	\$4,321.09	\$4,895.99	\$6,474.96	\$7,654.25
467	427310 Interest Expense-Pushdown	\$80,264.64	\$61,507.06	\$61,579.62	\$55,425.56
468	427400 Interest Expense-Customer Depo	\$395.26	\$448.50	\$539.41	\$580.79
469	427500 Interest Expense-Other	\$6.88	\$1.50	\$165.02	\$1,258.90
470	427600 Amort-Debt Issuance Costs	\$4,437.99	\$3,687.43	\$1,055.49	\$935.43
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$1,209,821.69	\$1,088,105.01	\$1,094,366.09	\$1,094,177.50
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Sewer

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
1	2-O&M Expense	\$568,694.75	\$542,896.25	\$557,930.45	\$511,714.04
2	601110 WT-Source Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
3	601119 WT-Source Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
4	601210 WT-Source Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
5	601219 WT-Source Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.00
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$0.00	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$0.00	\$0.00	\$0.00	\$0.00
25	615100 WT-Purchased Power-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$0.00	\$0.00	\$0.00	\$0.00
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$0.00	\$0.00	\$0.00	\$0.00
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$0.00	\$0.00	\$0.00	\$0.00
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$0.00
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$0.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$0.00	\$0.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
43	620200 WT-Mat&Sup-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
44	620300 WT-Mat&Sup-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$0.00	\$0.00	\$0.00	\$0.00
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$0.00	\$0.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
66	636200 WT-Cont Serv-Oth-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
67	636300 WT-Cont Serv-Oth-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
68	636400 WT-Cont Serv-Oth-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$0.00	\$0.00	\$0.00	\$0.00
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$0.00	\$0.00	\$0.00	\$0.00
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$0.00	\$0.00	\$0.00	\$0.00
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	\$0.00	\$0.00	\$0.00	\$0.00
77	636640 WT-Cont Serv-Oth-Temp Help	\$0.00	\$0.00	\$0.00	\$0.00
78	641100 WT-Rent Bldg/RP-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
79	641300 WT-Rent Bldg/RP-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$0.00	\$0.00	\$0.00	\$0.00
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$0.00	\$0.00	\$0.00	\$0.00
95	650514 WT-Trans-T&D OP-LICENSES	\$0.00	\$0.00	\$0.00	\$0.00
96	650515 WT-Trans-T&D OP-LEASE	\$0.00	\$0.00	\$0.00	\$0.00
97	650520 WT-Trans-T&D OP-Payrol-RG	\$0.00	\$0.00	\$0.00	\$0.00
98	650531 WT-Trans-T&D OP-DIESEL	\$0.00	\$0.00	\$0.00	\$0.00
99	650532 WT-Trans-T&D OP-GASOLINE	\$0.00	\$0.00	\$0.00	\$0.00
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$0.00	\$0.00
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$0.00	\$0.00	\$0.00	\$0.00
102	650541 WT-Trans-T&D OP-BATTERIES	\$0.00	\$0.00	\$0.00	\$0.00
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$0.00
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$0.00	\$0.00	\$0.00	\$0.00
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	\$0.00	\$0.00	\$0.00	\$0.00
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$0.00	\$0.00	\$0.00	\$0.00
110	650600 WT-Trans-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00

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By Rate Entity

Fairways Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	\$0.00	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$2,903.70	\$3,714.15	\$2,367.80	\$4,264.65
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	\$10.39	\$11.37	\$14.90
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$88.28	\$217.15
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$101.37
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$14,988.25	\$12,102.38	\$14,047.82	\$11,384.49
122	701319 SW-Pump Oper-LBR-Employ-OT	\$2,417.08	\$4,098.79	\$2,121.08	\$7,988.79
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$414.07	\$18.36	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$38,521.00	\$41,352.53	\$50,033.49	\$43,849.28
126	701519 SW-T&D Oper-LBR-Employ-OT	\$9,952.63	\$13,676.92	\$15,281.27	\$23,722.49
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$269.22	\$0.00	\$0.00
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$29,488.00	\$20,398.58	\$20,109.58	\$20,946.11
130	710500 SW-Purchased WW-T&D-OPER	\$8,656.68	\$4,372.50	\$3,748.95	\$6,732.16
131	711500 SW-Sludge Removal-T&D-OPER	\$167,245.00	\$165,840.00	\$174,672.38	\$113,127.19
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$117,113.83	\$99,290.57	\$107,146.52	\$107,274.17
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$1,176.43	\$1,677.20	(\$519.39)
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$169.48	\$0.00	\$0.00	\$1,626.89
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$35,711.56	\$30,094.75	\$26,428.21	\$45,282.76
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	\$19.14	\$67.61	\$1,277.75
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
145	720500 SW-Mat&Sup-T&D Oper	\$1,072.69	\$278.95	\$6,307.86	\$3,624.02
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$102.05	\$3.58	\$7.25	\$4.40
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$207.33	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	\$12,776.49	\$15,469.97	\$14,862.60	\$13,808.73
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$245.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	\$48.06
154	736200 SW-Cont Serv-Oth-Collect Maint	\$8,008.16	\$16,074.38	\$7,781.71	\$5,259.15
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$48,167.15	\$44,079.60	\$26,989.12	\$29,988.69
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$21,810.80	\$21,723.00	\$32,308.85	\$28,437.09
158	736500 SW-Cont Serv-Oth-T&D Oper	\$1,250.29	\$1,185.34	\$1,282.11	\$939.80
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$2,942.35	\$2,158.34	\$2,572.44	\$2,053.42
161	736610 SW-Cont Serv Other Build & Grounds	\$20,920.72	\$23,045.36	\$24,066.34	\$16,388.42
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Sewer

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	\$1,106.95	\$520.43	\$657.68	\$5,332.14
168	750511 SW-Trans-T&D Oper-Outside Svc	\$5,887.49	\$6,968.84	\$5,790.26	(\$5.45)
169	750514 SW-Trans-T&D Transp Licenses	\$1,349.30	\$1,460.75	\$1,338.12	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$412.98	\$280.05	\$763.49	\$741.41
171	750532 SW-Trans-T&D OP Gasoline	\$15,306.05	\$12,967.95	\$14,788.64	\$17,419.14
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	\$35.77	\$383.70
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$367.88	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$1.44	\$0.56
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$348,741.39	\$354,468.63	\$378,183.98	\$355,634.84
181	601710 WT-Cust Accts Labor-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
182	601719 WT-Cust Accts Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
183	601810 WT-A & G Labor-Employ-Rg	\$122.30	\$0.00	\$0.00	\$0.00
184	601819 WT-A & G Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
185	603810 WT-A & G Labor-Officers, Exec	\$0.00	\$0.00	\$0.00	\$0.00
186	603820 WT-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
187	603840 WT-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
188	603841 WT-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
192	604811 WT-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
193	604813 WT-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
194	604820 WT-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
196	604822 WT-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
197	604824 WT-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
198	604827 WT-A&G Empl-Pension Service Co	\$0.00	\$0.00	\$0.00	\$0.00
199	604828 WT-A&G Empl-OPEB Service Costs	\$0.00	\$0.00	\$0.00	\$0.00
200	604829 WT-A&G Empl-Nonqual Service Co	\$0.00	\$0.00	\$0.00	\$0.00
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
202	604833 WT-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
206	604838 WT-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
207	604840 WT-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
210	604845 WT-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
215	604855 WT-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00

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 By Rate Entity

Fairways Sewer

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
222	604864 WT-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
227	604870 WT-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
230	604899 WT-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
231	615800 WT-Purchased Power-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	\$0.00	\$0.00	\$0.00	\$0.00
235	632800 WT-Cont Serv-Acct-A & G	\$0.00	\$0.00	\$0.00	\$0.00
236	633800 WT-Cont Serv-Legl-A & G	\$0.00	\$0.00	\$0.00	\$0.00
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
241	636700 WT-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
242	636710 WT-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
243	636720 WT-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
244	636730 ACO-WTR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
245	636740 WT-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
246	636800 WT-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$0.00
251	641800 WT-Rent Bldg/RP-A & G	\$0.00	\$0.00	\$0.00	\$0.00
252	642800 WT-Rent Equip-A & G	\$0.00	\$0.00	\$0.00	\$0.00
253	650800 WT-Trans-A & G	\$0.00	\$0.00	\$0.00	\$0.00
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$0.00	\$0.00	\$0.00	\$0.00
256	657800 WT-Ins-Gen Liab-A & G	\$0.00	\$0.00	\$0.00	\$0.00
257	658800 WT-Ins-Work Comp-A & G	\$0.00	\$0.00	\$0.00	\$0.00
258	659800 WT-Ins-Other-A & G	\$0.00	\$0.00	\$0.00	\$0.00
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
260	675700 WT-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
261	675800 WT-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00
264	675805 WT-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
265	675808 WT-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
270	675816 WT-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
274	675820 WT-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
275	675822 WT-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.

Fairways Sewer

Docket No. W-218, Sub 573

NCUC Form W-1 – Rate Case Information Report

Item# 12(b)

Expense Account History - Test Year vs. Prior 3 Years

Test Year of January - December 2021

By Rate Entity

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
277	675825 WT-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
280	675828 WT-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
281	675830 WT-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
283	675832 WT-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
284	675834 WT-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
285	675836 WT-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
286	675840 WT-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
287	675842 WT-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$0.00	\$0.00	\$0.00	\$0.00
292	675849 WT-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
293	675850 WT-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
294	675856 WT-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
295	675858 WT-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
299	675864 WT-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
300	675865 WT-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
302	676210 WT-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
303	676220 WT-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
304	676230 WT-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
305	676240 WT-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$17,489.03	\$17,322.95	\$17,701.16	\$17,371.89
307	701719 SW-Cust Accts-LBR-Employ-OT	\$1,072.05	\$3,299.71	\$1,538.57	\$304.50
308	701810 SW-A&G-LBR-Employ-Rg	\$77,667.25	\$83,669.41	\$87,243.55	\$79,936.47
309	701819 SW-A&G-LBR-Employ-OT	\$1,271.49	\$1,558.78	\$1,272.61	\$582.98
310	703810 SW-A&G-LBR-Officers, Executives	\$1,561.90	\$1,699.82	\$2,413.90	\$3,725.70
311	703820 SW-A & G Labor-Bonuses	\$14,653.06	\$21,571.22	\$14,813.06	\$15,618.31
312	703840 SW-A & G Labor-Stock Option Co	\$633.79	\$1,962.80	\$3,927.38	\$1,004.23
313	703841 SW-A & G Restricted Stock Amor	\$10,691.76	\$9,868.20	\$10,527.04	\$12,183.35
314	704810 SW-A&G Empl-HEALTH PLANS	\$15.00	\$15.65	\$26.87	\$25.06
315	704811 SW-A&G Emp-BCPPO	\$698.32	\$962.90	\$924.32	\$618.98
316	704813 SW-A&G Emp-DENTAL PLAN	\$2,815.01	\$3,161.14	\$3,017.70	\$3,168.76
317	704820 SW-A&G Emp-KEYSTONE HMO	\$5,515.94	\$5,560.08	\$5,794.23	\$5,969.24
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$46,614.31	\$49,995.75	\$48,068.11	\$52,942.62
319	704822 SW-A&G Empl-Insurance Payments	(\$8,905.97)	(\$9,271.55)	(\$9,420.41)	(\$10,121.31)
320	704824 SW-A&G Empl-Contributions Dent	(\$785.23)	(\$699.31)	(\$623.33)	(\$596.21)
321	704827 SW-A&G Emp - Pension - Service	\$254.47	\$1,126.16	\$1,628.84	\$1,277.90
322	704828 SW-A&G Emp - OPEB - Service Co	\$173.50	\$205.26	\$303.91	\$475.84
323	704829 SW-A&G Emp - Nonqual - Service	\$2,536.99	\$2,401.39	\$2,784.72	\$3,774.17
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$250.26	\$274.44	\$220.14	\$150.97
325	704833 SW-A&G Emp-Pension Paid	\$109.96	\$107.41	\$96.38	\$548.36
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$9,504.71	\$7,658.80	\$7,033.65	\$7,761.67
328	704838 SW-Aqua Year End Contribution	\$7,007.92	\$6,381.49	\$5,482.83	\$5,772.34
329	704840 SW-A&G Empl-GROUP LIFE INS	\$1,886.53	\$1,968.85	\$1,799.68	\$1,769.85
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

Jun 30 2022

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331	704842 SW-A&G Empl-LTD INSURANCE	\$246.08	\$244.81	\$270.45	\$257.00
332	704845 SW-A&G Empl-EDUCATION	\$653.32	\$772.12	\$1,047.00	\$307.37
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$6.99	\$13.08	\$35.73
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$150.63	\$117.43	\$269.19	\$195.49
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$2.59	\$110.49	\$228.48	\$237.78
337	704855 SW-A&G Emp-EASE CONTRACT	\$696.58	\$506.95	\$367.45	\$278.20
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$355.60	\$133.26	\$694.63	\$390.77
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$15.28	\$21.78	\$28.83	\$41.38
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$3.76	\$6.58
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	\$1.18	\$7.87	\$34.04	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$33.01	\$11.05	\$46.49	\$27.21
344	704864 SW-A&G Emp-PROF SERV - HR	\$1,327.79	\$1,561.74	\$1,786.11	\$1,703.40
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$200.97	\$161.62	\$112.95	\$284.72
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$343.39	\$250.58	\$289.65	\$115.93
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$15.65	\$0.00	\$48.13	\$26.67
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	\$2.99	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	\$233.16	\$281.70	\$177.56	\$256.29
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$969.10	\$827.53	\$4,039.26	\$6,244.37
353	715800 SW-Purchased PWR-A&G	\$973.78	\$880.94	\$1,085.62	\$1,387.48
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$15,152.58	\$11,827.56	\$9,443.82	\$10,218.86
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	\$6,968.31	\$5,977.17	\$6,857.46	\$5,383.19
358	733800 SW-Cont Serv-Legal-A&G	\$8,347.38	\$4,684.36	\$11,743.11	\$5,765.96
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	\$1,942.03	\$0.00	(\$411.11)
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$0.00	(\$0.00)	\$0.00	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$960.61	\$799.34	\$877.44	\$727.10
363	736710 SW-WorkFlow Processing Fee	\$5,207.24	\$5,780.09	\$6,106.03	\$4,902.05
364	736720 SW-WorkFlow Billing Postage	\$6,293.98	\$6,409.61	\$6,372.80	\$6,172.55
365	736730 ACO-SWR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$2,093.26	\$2,379.01	\$2,477.11	\$2,432.22
367	736800 SW-Cont Serv-Oth-A&G	\$24,966.94	\$19,367.89	\$26,429.81	\$24,101.60
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$1,314.67	\$494.32	\$1,842.80	\$2,008.25
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$11,576.07	\$9,555.57	\$12,812.25	\$11,013.35
370	741100 SW-Rent Bldg/RP-Collect Oper	\$2,224.14	\$987.55	\$1,111.66	\$1,165.39
371	741700 SW-Rent Bldg/RP-Cust Accts	\$1,860.75	\$1,742.21	\$1,589.99	\$1,586.32
372	741800 SW-Rent Bldg/RP-A&G	\$6,165.98	\$6,155.49	\$6,039.40	\$5,825.80
373	742700 SW-Rent Equip-Cust Accts	\$12.63	\$13.42	\$24.08	\$12.88
374	742800 SW-Rent Equip-A&G	\$988.70	\$861.52	\$205.22	\$471.70
375	750800 SW-Trans-A&G	\$456.98	\$486.71	\$336.78	\$24.48
376	756800 SW-Ins-Vehicle-A&G	\$3,360.19	\$3,440.29	\$2,552.84	\$3,618.41
377	757800 SW-Ins-Gen Liab-A&G	\$17,995.59	\$12,947.70	\$11,338.76	\$9,427.71
378	758800 SW-Ins-Work Comp-A&G	\$1,116.74	\$6,770.64	\$6,558.01	\$8,079.87
379	759800 SW-Ins-Other-A&G	\$7,586.40	\$7,445.04	\$8,311.50	\$5,016.63
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$14,496.96	\$7,919.76	\$5,727.36	\$238.63
382	775700 SW-Misc-Cust Accts	\$435.91	\$560.57	\$521.49	\$17.16
383	775800 SW-Misc-A&G	\$608.38	\$1,633.68	\$592.76	\$1,094.33
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$46.74	\$64.97
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.19	\$50.70

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	\$13.82	\$0.00	\$0.88	\$4.24
387	775808 SW-Misc-A&G-COMM EXP	\$7,934.61	\$8,382.84	\$6,800.93	\$5,143.69
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.02	\$0.34	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$10,126.47	\$10,450.42	\$12,550.17	\$11,186.51
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$1.81	\$1.65	\$10.11	\$0.55
392	775816 SW-Misc-A&G-CONTRIB	\$9.89	\$6.27	\$3.10	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$2.78	\$13.10
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$1,260.36	\$1,686.14	\$1,628.45	\$1,381.14
396	775820 SW-Misc-A&G-DIRECTORS	\$1,327.42	\$1,276.27	\$2,169.08	\$1,911.95
397	775822 SW-Misc-A&G-DISAST RECOV	\$5,174.13	\$5,175.96	\$5,176.26	\$860.96
398	775824 SW-Misc-A&G-DUES	\$2,478.30	\$2,304.13	\$2,053.81	\$1,867.39
399	775825 SW-Misc-A&G-Promotional Items	\$5.12	\$17.95	\$18.43	\$23.30
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$1,998.01	\$2,374.80	(\$3,412.20)	\$10,038.61
402	775828 SW-Misc-A&G-LIC&PER	\$3,161.89	\$4,491.52	\$3,246.25	\$2,731.39
403	775830 SW-Misc-A&G-MAIL&POST	\$143.11	\$570.52	\$304.43	\$254.38
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$451.01	\$480.83	\$400.98	\$244.01
405	775832 SW-Misc-A&G-MAINT	\$873.66	\$853.66	\$731.69	\$613.05
406	775834 SW-Misc-A&G-MEALS 100% DED	\$319.28	\$448.75	\$1,271.90	\$1,751.62
407	775836 SW-Misc-A&G-MEALS 50% DED	\$212.25	\$189.21	\$626.96	\$1,062.14
408	775840 SW-Misc-A&G-SEMINARS	\$941.56	\$926.61	\$3,344.43	\$1,514.41
409	775842 SW-Misc-A&G-SUBSCRIPT	\$528.55	\$632.73	\$934.34	\$566.57
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$484.58	\$365.09	\$682.86	\$758.69
412	775847 SW-Misc-A&G-TRV-Mile Reim	\$10.50	\$24.49	\$104.68	\$77.44
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$34.51	\$136.14	\$195.56	\$536.81
414	775849 SW-Misc-A&G-TRV-Airplane	\$188.51	\$272.22	\$1,286.25	\$4,681.47
415	775850 SW-Misc-A&G-TRV-HOTEL	\$542.79	\$399.65	\$2,532.57	\$3,595.67
416	775856 SW-Misc-A&G-UNIFORMS	\$239.16	\$13.03	\$29.74	\$632.57
417	775858 SW-Misc-A&G-Bank Fees	\$3,896.32	\$3,882.28	\$3,576.53	\$2,138.87
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$244.62	\$352.00	\$137.31	\$345.00
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$309.23	\$98.68
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.25	\$0.00	\$0.00	\$2.20
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$46.60	\$219.46	\$177.48
424	776210 SW-Cap OH Credit-Labor	(\$7,680.55)	(\$6,593.34)	(\$2,947.87)	(\$4,139.20)
425	776220 SW-Cap OH Credit-Benefits	(\$13,556.04)	(\$12,005.01)	(\$6,621.55)	(\$10,146.49)
426	776230 SW-Cap OH Credit-PR Taxes	(\$3,726.44)	(\$3,185.44)	(\$1,792.21)	(\$2,807.18)
427	776240 SW-Cap OH Credit-Other	(\$8,163.91)	(\$6,389.10)	(\$4,428.70)	(\$6,557.22)
428	4-Other Expense	\$758,949.48	\$665,331.05	\$582,786.61	\$502,791.09
429	403000 Deprec Exp-Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
430	403020 Deprec Exp-Other Phy Prop	\$0.00	\$0.00	\$0.00	\$0.00
431	403200 Deprec Exp-Utility Plant-SWR	\$521,304.40	\$492,287.66	\$478,280.06	\$385,879.92
432	403220 Deprec Exp-Other Phy Prop-SWR	\$40,527.71	\$37,724.79	\$37,336.99	\$28,304.31
433	404827 Pension - Non Service Cost	(\$1,240.88)	(\$724.23)	(\$497.63)	(\$1,037.83)
434	404828 OPEB - Non Service Cost	\$396.38	\$406.80	\$455.23	\$686.78
435	406000 Amort-Util Plant Acq Adj	\$0.00	\$0.00	\$0.00	\$0.00
436	407201 Amort-Tank Painting	\$0.00	\$0.00	\$0.00	\$0.00
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
438	407301 Amort-CIAC	\$0.00	\$0.00	\$0.00	\$0.00
439	407321 Amort-CIAC-SWR	(\$211,064.47)	(\$205,090.92)	(\$198,642.99)	(\$158,344.73)
440	407400 Amort Regulatory Debits	\$217.95	\$218.64	\$218.78	\$209.73

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Fairways Sewer

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$2,724.78	\$2,654.06	\$2,746.85	\$1,886.62
442	408110 Property Taxes	\$2,633.55	\$1,744.24	\$2,081.25	\$2,760.56
443	408121 Payroll Taxes-FICA	\$18,768.73	\$18,633.87	\$18,117.40	\$18,629.64
444	408122 Payroll Taxes-FUTA	\$171.58	\$130.41	\$178.92	\$217.12
445	408123 Payroll Taxes-SUTA	\$212.38	\$307.96	\$352.44	\$224.93
446	408139 Other Taxes-Misc	\$3.51	\$3.08	\$3.64	\$2.10
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$8,457.79	\$6,419.85	\$8,353.45	\$8,079.81
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$232.02	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$6.04	\$5.63
451	409101 Federal Income Tax	(\$49,257.22)	(\$41,674.94)	\$80,824.77	\$37,612.48
452	409111 State Income Tax	\$12,191.10	(\$2,435.49)	\$9,868.72	\$5,539.39
453	410101 Deferred Federal Income Taxes	\$177,521.77	\$107,183.05	(\$77,614.36)	\$0.00
454	410111 Deferred State Income Taxes	\$5,451.42	\$5,182.98	(\$8,280.58)	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$172.08	\$3.01	\$150.24	\$2.94
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$450.42	\$841.53	\$564.31	\$202.74
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.10	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$929.04	\$1,830.60	\$955.68	\$427.42
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$1.63	\$0.00	\$0.00	(\$19.92)
462	426900 Misc NonUtil Exp-OTHER	(\$1,923.46)	\$10,141.27	\$213.18	\$857.70
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$2,288.49	\$2,411.88	\$2,825.25	\$2,228.83
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	\$0.22
466	427300 Interest Expense-Long-Term Deb	\$11,160.58	\$15,878.07	\$20,985.22	\$19,549.63
467	427310 Interest Expense-Pushdown	\$205,467.73	\$199,293.47	\$199,527.80	\$143,416.80
468	427400 Interest Expense-Customer Depo	\$7.31	\$7.34	\$7.31	\$12.06
469	427500 Interest Expense-Other	\$4.33	\$0.95	\$112.60	\$3,038.14
470	427600 Amort-Debt Issuance Costs	\$11,370.85	\$11,951.12	\$3,423.92	\$2,418.07
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$1,676,385.62	\$1,562,695.93	\$1,518,901.04	\$1,370,139.97
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Contract Operations

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	\$0.00	\$0.00	\$0.00	\$0.00
2	601110 WT-Source Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
3	601119 WT-Source Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
4	601210 WT-Source Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
5	601219 WT-Source Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$0.00	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$0.00	\$0.00	\$0.00	\$0.00
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$0.00	\$0.00	\$0.00	\$0.00
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$0.00
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$0.00	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	\$0.00	\$0.00	\$0.00	\$0.00
25	615100 WT-Purchased Power-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$0.00	\$0.00	\$0.00	\$0.00
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$0.00	\$0.00	\$0.00	\$0.00
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$0.00	\$0.00	\$0.00	\$0.00
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$0.00	\$0.00	\$0.00	\$0.00
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$0.00
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$0.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$0.00	\$0.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
43	620200 WT-Mat&Sup-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
44	620300 WT-Mat&Sup-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$0.00	\$0.00	\$0.00	\$0.00
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00

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Jun 30 2022

Aqua North Carolina, Inc.

Contract Operations

Docket No. W-218, Sub 573

NCUC Form W-1 – Rate Case Information Report

Item# 12(b)

Expense Account History - Test Year vs. Prior 3 Years

Test Year of January - December 2021

By Rate Entity

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$0.00	\$0.00
63	635300 WT-Cont Serv-Testg-WTTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
64	635400 WT-Cont Serv-Testg-WTTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
66	636200 WT-Cont Serv-Oth-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$0.00
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$0.00	\$0.00	\$0.00	\$0.00
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$0.00	\$0.00	\$0.00	\$0.00
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	\$0.00	\$0.00	\$0.00	\$0.00
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	\$0.00	\$0.00	\$0.00	\$0.00
77	636640 WT-Cont Serv-Oth-Temp Help	\$0.00	\$0.00	\$0.00	\$0.00
78	641100 WT-Rent Bldg/RP-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$0.00	\$0.00	\$0.00	\$0.00
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$0.00	\$0.00	\$0.00	\$0.00
95	650514 WT-Trans-T&D OP-LICENSES	\$0.00	\$0.00	\$0.00	\$0.00
96	650515 WT-Trans-T&D OP-LEASE	\$0.00	\$0.00	\$0.00	\$0.00
97	650520 WT-Trans-T&D OP-Payrol-RG	\$0.00	\$0.00	\$0.00	\$0.00
98	650531 WT-Trans-T&D OP-DIESEL	\$0.00	\$0.00	\$0.00	\$0.00
99	650532 WT-Trans-T&D OP-GASOLINE	\$0.00	\$0.00	\$0.00	\$0.00
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$0.00	\$0.00
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$0.00	\$0.00	\$0.00	\$0.00
102	650541 WT-Trans-T&D OP-BATTERIES	\$0.00	\$0.00	\$0.00	\$0.00
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$0.00
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$0.00	\$0.00	\$0.00	\$0.00
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$0.00	\$0.00	\$0.00
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	\$0.00	\$0.00	\$0.00	\$0.00
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	\$0.00	\$0.00	\$0.00	\$0.00
110	650600 WT-Trans-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Contract Operations

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	\$0.00	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
121	701310 SW-Pump Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
122	701319 SW-Pump Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
126	701519 SW-T&D Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
130	710500 SW-Purchased WW-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
131	711500 SW-Sludge Removal-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
145	720500 SW-Mat&Sup-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	\$0.00	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
154	736200 SW-Cont Serv-Oth-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$0.00	\$0.00	\$0.00	\$0.00
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
158	736500 SW-Cont Serv-Oth-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
161	736610 SW-Cont Serv Other Build & Grounds	\$0.00	\$0.00	\$0.00	\$0.00
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Contract Operations

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
168	750511 SW-Trans-T&D Oper-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
169	750514 SW-Trans-T&D Transp Licenses	\$0.00	\$0.00	\$0.00	\$0.00
170	750515 SW-Trans-T&D OP-Lease	\$0.00	\$0.00	\$0.00	\$0.00
171	750532 SW-Trans-T&D OP Gasoline	\$0.00	\$0.00	\$0.00	\$0.00
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	\$0.00	\$0.00
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$0.00	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	\$0.00	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$0.00	\$0.00	\$0.00	\$0.00
181	601710 WT-Cust Accts Labor-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
182	601719 WT-Cust Accts Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
183	601810 WT-A & G Labor-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
184	601819 WT-A & G Labor-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
185	603810 WT-A & G Labor-Officers, Exec	\$0.00	\$0.00	\$0.00	\$0.00
186	603820 WT-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
187	603840 WT-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
188	603841 WT-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
189	603842 WT-A & G PSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
190	603843 WT-A & G RSU Amortization	\$0.00	\$0.00	\$0.00	\$0.00
191	604810 WT-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
192	604811 WT-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
193	604813 WT-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
194	604820 WT-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
196	604822 WT-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
197	604824 WT-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
198	604827 WT-A&G Empl-Pension Service Co	\$0.00	\$0.00	\$0.00	\$0.00
199	604828 WT-A&G Empl-OPEB Service Costs	\$0.00	\$0.00	\$0.00	\$0.00
200	604829 WT-A&G Empl-Nonqual Service Co	\$0.00	\$0.00	\$0.00	\$0.00
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
202	604833 WT-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
206	604838 WT-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
207	604840 WT-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
210	604845 WT-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
212	604852 WT-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
215	604855 WT-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
216	604856 WT-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
217	604857 WT-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
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Test Year of January - December 2021
By Rate Entity

Contract Operations

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
222	604864 WT-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
227	604870 WT-A&G Emp-EMPLY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
230	604899 WT-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
231	615800 WT-Purchased Power-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	\$0.00	\$0.00	\$0.00	\$0.00
235	632800 WT-Cont Serv-Acct-A & G	\$0.00	\$0.00	\$0.00	\$0.00
236	633800 WT-Cont Serv-Legl-A & G	\$0.00	\$0.00	\$0.00	\$0.00
237	634800 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	\$0.00
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
241	636700 WT-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
242	636710 WT-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
243	636720 WT-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
244	636730 ACO-WTR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
245	636740 WT-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
246	636800 WT-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	\$0.00
251	641800 WT-Rent Bldg/RP-A & G	\$0.00	\$0.00	\$0.00	\$0.00
252	642800 WT-Rent Equip-A & G	\$0.00	\$0.00	\$0.00	\$0.00
253	650800 WT-Trans-A & G	\$0.00	\$0.00	\$0.00	\$0.00
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$0.00	\$0.00	\$0.00	\$0.00
256	657800 WT-Ins-Gen Liab-A & G	\$0.00	\$0.00	\$0.00	\$0.00
257	658800 WT-Ins-Work Comp-A & G	\$0.00	\$0.00	\$0.00	\$0.00
258	659800 WT-Ins-Other-A & G	\$0.00	\$0.00	\$0.00	\$0.00
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
260	675700 WT-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
261	675800 WT-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00
264	675805 WT-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
265	675808 WT-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
270	675816 WT-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
274	675820 WT-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
275	675822 WT-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Contract Operations

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
277	675825 WT-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
280	675828 WT-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
281	675830 WT-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
283	675832 WT-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
284	675834 WT-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
285	675836 WT-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
286	675840 WT-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
287	675842 WT-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	\$0.00	\$0.00	\$0.00	\$0.00
292	675849 WT-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
293	675850 WT-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
294	675856 WT-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
295	675858 WT-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
299	675864 WT-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
300	675865 WT-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
302	676210 WT-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
303	676220 WT-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
304	676230 WT-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
305	676240 WT-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
306	701710 SW-Cust Accts-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
307	701719 SW-Cust Accts-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
308	701810 SW-A&G-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
309	701819 SW-A&G-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
310	703810 SW-A&G-LBR-Officers,Executives	\$0.00	\$0.00	\$0.00	\$0.00
311	703820 SW-A & G Labor-Bonuses	\$0.00	\$0.00	\$0.00	\$0.00
312	703840 SW-A & G Labor-Stock Option Co	\$0.00	\$0.00	\$0.00	\$0.00
313	703841 SW-A & G Restricted Stock Amor	\$0.00	\$0.00	\$0.00	\$0.00
314	704810 SW-A&G Empl-HEALTH PLANS	\$0.00	\$0.00	\$0.00	\$0.00
315	704811 SW-A&G Emp-BCPPO	\$0.00	\$0.00	\$0.00	\$0.00
316	704813 SW-A&G Emp-DENTAL PLAN	\$0.00	\$0.00	\$0.00	\$0.00
317	704820 SW-A&G Emp-KEYSTONE HMO	\$0.00	\$0.00	\$0.00	\$0.00
318	704821 SW-A&G Emp-US HEALTHCARE HMO	\$0.00	\$0.00	\$0.00	\$0.00
319	704822 SW-A&G Empl-Insurance Payments	\$0.00	\$0.00	\$0.00	\$0.00
320	704824 SW-A&G Empl-Contributions Dent	\$0.00	\$0.00	\$0.00	\$0.00
321	704827 SW-A&G Emp - Pension - Service	\$0.00	\$0.00	\$0.00	\$0.00
322	704828 SW-A&G Emp - OPEB - Service Co	\$0.00	\$0.00	\$0.00	\$0.00
323	704829 SW-A&G Emp - Nonqual - Service	\$0.00	\$0.00	\$0.00	\$0.00
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	\$0.00	\$0.00	\$0.00	\$0.00
325	704833 SW-A&G Emp-Pension Paid	\$0.00	\$0.00	\$0.00	\$0.00
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	\$0.00	\$0.00	\$0.00	\$0.00
328	704838 SW-Aqua Year End Contribution	\$0.00	\$0.00	\$0.00	\$0.00
329	704840 SW-A&G Empl-GROUP LIFE INS	\$0.00	\$0.00	\$0.00	\$0.00
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
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Contract Operations

Line#	(a)	(b) 12 mths Ended 12/31/21	(c) 12 mths Ended 12/31/2020	(d) 12 mths Ended 12/31/2019	(e) 12 mths Ended 12/31/2018
	GL Account				
331	704842 SW-A&G Empl-LTD INSURANCE	\$0.00	\$0.00	\$0.00	\$0.00
332	704845 SW-A&G Empl-EDUCATION	\$0.00	\$0.00	\$0.00	\$0.00
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	\$0.00	\$0.00	\$0.00
334	704852 SW-A&G Emp-BACKGROUND CHECKS	\$0.00	\$0.00	\$0.00	\$0.00
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
337	704855 SW-A&G Emp-EASE CONTRACT	\$0.00	\$0.00	\$0.00	\$0.00
338	704856 SW-A&G Emp-EMPLOYMENT ADV	\$0.00	\$0.00	\$0.00	\$0.00
339	704857 SW-A&G Emp-FLOWERS & FRUIT	\$0.00	\$0.00	\$0.00	\$0.00
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHES	\$0.00	\$0.00	\$0.00	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	\$0.00	\$0.00	\$0.00	\$0.00
344	704864 SW-A&G Emp-PROF SERV - HR	\$0.00	\$0.00	\$0.00	\$0.00
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	\$0.00	\$0.00	\$0.00	\$0.00
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	\$0.00	\$0.00	\$0.00	\$0.00
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	\$0.00	\$0.00	\$0.00	\$0.00
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	\$0.00	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	\$0.00	\$0.00	\$0.00	\$0.00
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	\$0.00	\$0.00	\$0.00	\$0.00
353	715800 SW-Purchased PWR-A&G	\$0.00	\$0.00	\$0.00	\$0.00
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$0.00	\$0.00	\$0.00	\$0.00
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	\$0.00	\$0.00	\$0.00	\$0.00
358	733800 SW-Cont Serv-Legal-A&G	\$0.00	\$0.00	\$0.00	\$0.00
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	\$0.00	\$0.00	\$0.00
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
362	736700 SW-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
363	736710 SW-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
364	736720 SW-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
365	736730 ACO-SWR Allocations	\$0.00	\$0.00	\$0.00	\$0.00
366	736740 SW-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
367	736800 SW-Cont Serv-Oth-A&G	\$0.00	\$0.00	\$0.00	\$0.00
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	\$0.00	\$0.00	\$0.00	\$0.00
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	\$0.00	\$0.00	\$0.00	\$0.00
370	741100 SW-Rent Bldg/RP-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
371	741700 SW-Rent Bldg/RP-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
372	741800 SW-Rent Bldg/RP-A&G	\$0.00	\$0.00	\$0.00	\$0.00
373	742700 SW-Rent Equip-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
374	742800 SW-Rent Equip-A&G	\$0.00	\$0.00	\$0.00	\$0.00
375	750800 SW-Trans-A&G	\$0.00	\$0.00	\$0.00	\$0.00
376	756800 SW-Ins-Vehicle-A&G	\$0.00	\$0.00	\$0.00	\$0.00
377	757800 SW-Ins-Gen Liab-A&G	\$0.00	\$0.00	\$0.00	\$0.00
378	758800 SW-Ins-Work Comp-A&G	\$0.00	\$0.00	\$0.00	\$0.00
379	759800 SW-Ins-Other-A&G	\$0.00	\$0.00	\$0.00	\$0.00
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
382	775700 SW-Misc-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
383	775800 SW-Misc-A&G	\$0.00	\$0.00	\$0.00	\$0.00
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	\$0.00	\$0.00
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
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Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	\$0.00	\$0.00	\$0.00	\$0.00
387	775808 SW-Misc-A&G-COMM EXP	\$0.00	\$0.00	\$0.00	\$0.00
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	\$0.00	\$0.00	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	\$0.00	\$0.00	\$0.00	\$0.00
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	\$0.00	\$0.00	\$0.00	\$0.00
392	775816 SW-Misc-A&G-CONTRIB	\$0.00	\$0.00	\$0.00	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	\$0.00	\$0.00
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	\$0.00	\$0.00	\$0.00	\$0.00
396	775820 SW-Misc-A&G-DIRECTORS	\$0.00	\$0.00	\$0.00	\$0.00
397	775822 SW-Misc-A&G-DISAST RECOV	\$0.00	\$0.00	\$0.00	\$0.00
398	775824 SW-Misc-A&G-DUES	\$0.00	\$0.00	\$0.00	\$0.00
399	775825 SW-Misc-A&G-Promotional Items	\$0.00	\$0.00	\$0.00	\$0.00
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	\$0.00	\$0.00	\$0.00	\$0.00
402	775828 SW-Misc-A&G-LIC&PER	\$0.00	\$0.00	\$0.00	\$0.00
403	775830 SW-Misc-A&G-MAIL&POST	\$0.00	\$0.00	\$0.00	\$0.00
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	\$0.00	\$0.00	\$0.00	\$0.00
405	775832 SW-Misc-A&G-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
406	775834 SW-Misc-A&G-MEALS 100% DED	\$0.00	\$0.00	\$0.00	\$0.00
407	775836 SW-Misc-A&G-MEALS 50% DED	\$0.00	\$0.00	\$0.00	\$0.00
408	775840 SW-Misc-A&G-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
409	775842 SW-Misc-A&G-SUBSCRIPT	\$0.00	\$0.00	\$0.00	\$0.00
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	\$0.00	\$0.00	\$0.00	\$0.00
412	775847 SW-Misc-A&G-TRV-Mile Reim	\$0.00	\$0.00	\$0.00	\$0.00
413	775848 SW-Misc-A&G-TRV-TRANSPOR	\$0.00	\$0.00	\$0.00	\$0.00
414	775849 SW-Misc-A&G-TRV-Airplane	\$0.00	\$0.00	\$0.00	\$0.00
415	775850 SW-Misc-A&G-TRV-HOTEL	\$0.00	\$0.00	\$0.00	\$0.00
416	775856 SW-Misc-A&G-UNIFORMS	\$0.00	\$0.00	\$0.00	\$0.00
417	775858 SW-Misc-A&G-Bank Fees	\$0.00	\$0.00	\$0.00	\$0.00
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	\$0.00	\$0.00	\$0.00	\$0.00
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	\$0.00
422	775865 SW-Misc-A&G-AR/AP Adj	\$0.00	\$0.00	\$0.00	\$0.00
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$0.00	\$0.00	\$0.00
424	776210 SW-Cap OH Credit-Labor	\$0.00	\$0.00	\$0.00	\$0.00
425	776220 SW-Cap OH Credit-Benefits	\$0.00	\$0.00	\$0.00	\$0.00
426	776230 SW-Cap OH Credit-PR Taxes	\$0.00	\$0.00	\$0.00	\$0.00
427	776240 SW-Cap OH Credit-Other	\$0.00	\$0.00	\$0.00	\$0.00
428	4-Other Expense	\$1,005.52	\$815.07	\$536.24	\$671.80
429	403000 Deprec Exp-Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
430	403020 Deprec Exp-Other Phy Prop	\$0.00	\$0.00	\$0.00	\$0.00
431	403200 Deprec Exp-Utility Plant-SWR	\$0.00	\$0.00	\$0.00	\$0.00
432	403220 Deprec Exp-Other Phy Prop-SWR	\$0.00	\$0.00	\$0.00	\$0.00
433	404827 Pension - Non Service Cost	\$0.00	\$0.00	\$0.00	\$0.00
434	404828 OPEB - Non Service Cost	\$0.00	\$0.00	\$0.00	\$0.00
435	406000 Amort-Util Plant Acq Adj	\$0.00	\$0.00	\$0.00	\$0.00
436	407201 Amort-Tank Painting	\$0.00	\$0.00	\$0.00	\$0.00
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
438	407301 Amort-CIAC	\$0.00	\$0.00	\$0.00	\$0.00
439	407321 Amort-CIAC-SWR	\$0.00	\$0.00	\$0.00	\$0.00
440	407400 Amort Regulatory Debits	\$0.00	\$0.00	\$0.00	\$0.00

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Contract Operations

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
441	408101 Assessment-PUC	\$0.00	\$0.00	\$0.00	\$0.00
442	408110 Property Taxes	\$0.00	\$0.00	\$0.00	\$0.00
443	408121 Payroll Taxes-FICA	\$0.00	\$0.00	\$0.00	\$0.00
444	408122 Payroll Taxes-FUTA	\$0.00	\$0.00	\$0.00	\$0.00
445	408123 Payroll Taxes-SUTA	\$0.00	\$0.00	\$0.00	\$0.00
446	408139 Other Taxes-Misc	\$0.00	\$0.00	\$0.00	\$0.00
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	\$0.00	\$0.00	\$0.00	\$0.00
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	\$0.00	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	\$0.00	\$0.00
451	409101 Federal Income Tax	(\$251.43)	(\$280.91)	\$477.89	\$548.97
452	409111 State Income Tax	\$62.98	(\$18.03)	\$58.35	\$80.85
453	410101 Deferred Federal Income Taxes	\$1,133.59	\$1,040.88	\$0.00	\$0.00
454	410111 Deferred State Income Taxes	\$60.38	\$73.13	\$0.00	\$0.00
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$0.00	\$0.00	\$0.00	\$0.00
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$0.00	\$0.00	\$0.00	\$0.00
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	\$0.00	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	\$0.00	\$0.00	\$0.00	\$0.00
462	426900 Misc NonUtil Exp-OTHER	\$0.00	\$0.00	\$0.00	\$0.00
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$0.00	\$0.00	\$0.00	\$0.00
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	\$0.00
466	427300 Interest Expense-Long-Term Deb	\$0.00	\$0.00	\$0.00	\$0.00
467	427310 Interest Expense-Pushdown	\$0.00	\$0.00	\$0.00	\$0.00
468	427400 Interest Expense-Customer Depo	\$0.00	\$0.00	\$0.00	\$0.00
469	427500 Interest Expense-Other	\$0.00	\$0.00	\$0.00	\$41.98
470	427600 Amort-Debt Issuance Costs	\$0.00	\$0.00	\$0.00	\$0.00
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	\$1,005.52	\$815.07	\$536.24	\$671.80
473	Check	\$0.00	\$0.00	\$0.00	\$0.00
474					

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
1	2-O&M Expense	(\$206,562.58)	(\$163,679.41)	(\$103,334.87)	(\$84,490.91)
2	601110 WT-Source Oper LBR-Employ-Rg	\$33,676.12	\$6,849.35	\$1,643.06	(\$13,826.21)
3	601119 WT-Source Oper LBR-Employ-OT	\$0.00	\$68.57	\$47.89	\$46.92
4	601210 WT-Source Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$94.30
5	601219 WT-Source Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
6	601310 WT-WTRTRT Oper LBR-Employ-Rg	(\$429.73)	\$163.67	\$0.00	\$36.31
7	601319 WT-WTRTRT Oper LBR-Employ-OT	\$115.01	\$0.00	\$61.71	\$30.08
8	601410 WT-WTRTRT Maint LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
9	601419 WT-WTRTRT Maint LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
10	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg	\$941.14	\$0.00	\$0.00	\$161.54
11	601519 WT-T&D Oper LBR-Emp-Sys-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
12	601520 WT-T&D Oper LBR-Emp-Sy-Main-Rg	\$0.00	\$0.00	\$0.00	\$0.00
13	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg	\$91.67	\$0.00	\$0.00	\$0.00
14	601570 WT-T&D Oper LBR-Emp-Oth Wrk-Rg	\$0.00	\$0.00	\$0.00	\$0.00
15	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg	\$696.49	\$0.00	\$0.00	\$0.00
16	601619 WT-T&D Maint LBR-Emp-Sy-GEN-OT	\$0.00	\$0.00	\$0.00	\$0.00
17	601620 WT-T&D Maint LBR-Emp-Sy-Main-R	\$0.00	\$0.00	\$0.00	\$0.00
18	601629 WT-T&D Maint LBR-Emp-Sy-Main-O	\$0.00	\$0.00	\$0.00	\$0.00
19	601640 WT-T&D Maint LBR-Emp-Sy-Mtr-Rg	\$0.00	\$0.00	\$0.00	\$0.00
20	601660 WT-T&D Maint LBR-Emp-LostTm-Rg	\$15,750.24	\$15,926.11	\$14,733.09	\$46,671.51
21	601669 WT-T&D Maint LBR-Emp-LostTm-OT	\$0.00	\$0.00	\$0.00	\$817.21
22	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg	\$36,531.38	\$27,576.16	\$41,078.28	\$30,851.78
23	601679 WT-T&D Maint LBR-Emp-OthWrk-OT	\$1,412.56	\$0.00	\$0.00	\$0.00
24	610100 WT-Purchased Water	(\$1,592.40)	\$1,637.54	(\$120.81)	(\$16,598.00)
25	615100 WT-Purchased Power-SOURCE OPER	\$1,651.46	\$597.36	\$3,043.56	\$12,160.81
26	615300 WT-Purchased Power-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
27	616100 WT-Fuel PWR Prod-SOURCE OPER	\$0.00	\$917.13	\$667.28	(\$408.07)
28	616300 WT-Fuel PWR Prod-TREAT OPER	\$0.00	\$0.00	\$0.00	\$0.00
29	616500 WT-Fuel PWR Prod-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
30	618300 WT-Chem-WTRTRT-OPER-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
31	618310 WT-Chem-WTRTRT-OPER-ALUM	\$0.00	\$0.00	\$0.00	\$0.00
32	618320 WT-Chem-WTRTRT-OPER-CAUSTIC	\$0.00	\$0.00	\$0.00	\$0.00
33	618325 WT-Chem-WTRTRT-OPER-CHLORINE	\$0.00	\$0.00	\$0.00	\$0.00
34	618335 WT-Chem-WTRTRT-OPER-FLUORIDE	\$0.00	\$0.00	\$0.00	\$0.00
35	618340 WT-Chem-WTRTRT-OPER-HYPOCHLORI	\$0.00	\$0.00	\$0.00	\$0.00
36	618345 WT-Chem-WTRTRT-OPER-POLYPHOSPH	\$0.00	\$0.00	\$0.00	\$0.00
37	618350 WT-Chem-WTRTRT-OPER-ZINC ORTHO	\$0.00	\$0.00	\$0.00	\$0.00
38	618355 WT-Chem-WTRTRT-OPER-SODA ASH	\$0.00	\$0.00	\$0.00	\$0.00
39	618357 WT-Chem-WTRTRT-OPER-SODIUM THI	\$0.00	\$0.00	\$0.00	\$0.00
40	618363 WT-Chem-WTRTRT-OPER-SOLAR SALT	\$0.00	\$0.00	\$0.00	\$0.00
41	618395 WT-Chem-WTRTRT-OPER-MISC Chem	\$0.00	\$0.00	\$0.00	\$0.00
42	620100 WT-Mat&Sup-Source OPER	\$0.00	\$86.48	\$39.57	\$11,213.24
43	620200 WT-Mat&Sup-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
44	620300 WT-Mat&Sup-WTRTRT OPER	\$0.00	\$124.61	\$10.78	\$0.00
45	620400 WT-Mat&Sup-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
46	620500 WT-Mat&Sup-T&D OPER-Gen	\$240.06	(\$22.92)	(\$90.73)	(\$12,314.04)
47	620501 WT-Mat&Sup-T&D OPER-Mains	\$0.00	\$0.00	\$0.00	\$0.00
48	620505 WT-Mat&Sup-T&D OP-BLACKTOP MAT	\$0.00	\$0.00	\$0.00	\$0.00
49	620506 WT-Mat&Sup-T&D OP-FRIEGHT	\$0.00	\$486.21	\$0.00	\$109.74
50	620507 WT-Mat&Sup-T&D OP-MAINT OF OTH	\$0.00	\$0.00	\$0.00	\$0.00
51	620510 WT-Mat&Sup-T&D OP-SALT SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
52	620511 WT-Mat&Sup-T&D OP-BUILDING SUP	\$0.00	\$0.00	\$215.76	\$1,348.96
53	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY	\$4.31	\$23.58	\$46.59	\$29.82
54	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL	\$6,861.90	\$1,042.41	\$2,501.07	\$856.74
55	620514 WT-Mat&Sup-T&D OP-TOOL PURCH	\$89.94	(\$26.02)	\$2,100.95	(\$0.55)

Aqua North Carolina, Inc.

Aqua NC Administration

Docket No. W-218, Sub 573

NCUC Form W-1 – Rate Case Information Report

Item# 12(b)

Expense Account History - Test Year vs. Prior 3 Years

Test Year of January - December 2021

By Rate Entity

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
56	620600 WT-Mat&Sup-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
57	620603 WT-Mat&Sup-T&D MAINT-Meters	\$0.00	\$0.00	\$0.00	\$0.00
58	620606 WT-Mat&Sup-T&DMNT-FRIEGHT	\$0.00	\$0.00	\$0.00	\$0.00
59	620613 WT-Mat&Sup-T&DMNT-SAFETY SUPPL	\$0.00	\$0.00	\$0.00	\$0.00
60	620614 WT-Mat&Sup-T&DMNT-TOOL PURCH	\$0.00	\$0.00	\$0.00	\$0.00
61	631500 WT-Cont Serv-Eng-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
62	631800 WT-Cont Serv-Eng-A & G	\$0.00	\$0.00	\$1,324.43	\$0.00
63	635300 WT-Cont Serv-Testg-WTRTRT OPER	\$356.00	\$13,863.14	\$12,518.07	\$0.00
64	635400 WT-Cont Serv-Testg-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
65	636100 WT-Cont Serv-Oth-Source OPER	\$0.00	\$0.00	\$0.00	\$565.96
66	636200 WT-Cont Serv-Oth-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
67	636300 WT-Cont Serv-Oth-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
68	636400 WT-Cont Serv-Oth-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
69	636500 WT-Cont Serv-Oth-T&D OPER-Gen	\$0.00	\$0.00	\$0.00	\$2,676.74
70	636501 WT-Cont Serv-Oth-T&D OPER-Main	\$8,374.00	\$7,786.31	(\$4,162.53)	\$2,988.50
71	636503 WT-Cont Serv-Oth-T&D OPER-Metr	\$0.00	\$0.00	\$0.00	\$0.00
72	636600 WT-Cont Serv-Oth-T&D MAINT-Gen	\$0.00	\$0.00	\$0.00	\$0.00
73	636604 WT-Cont Serv-Oth-T&D MAINT-Hyd	\$0.00	\$0.00	\$0.00	\$0.00
74	636610 WT-Cont Serv-Oth-Build&Grounds	(\$197.85)	\$400.24	\$831.98	(\$472.09)
75	636620 WT-Cont Serv-Oth-MAINT&Constr	\$0.00	\$0.00	\$0.00	\$0.00
76	636630 WT-Cont Serv-Oth-Security	(\$77.89)	(\$50.37)	(\$84.11)	(\$174.60)
77	636640 WT-Cont Serv-Oth-Temp Help	(\$92,057.11)	(\$65,746.00)	(\$76,695.65)	(\$65,313.30)
78	641100 WT-Rent Bldg/RP-Source OPER	(\$59,494.99)	(\$26,450.95)	(\$28,624.54)	(\$32,546.63)
79	641300 WT-Rent Bldg/RP-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
80	641500 WT-Rent Bldg/RP-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
81	641700 WT-Rent Bldg/RP-Cust Accts	(\$62,082.31)	(\$58,315.90)	(\$53,470.86)	(\$56,118.02)
82	642100 WT-Rent Equip-Source OPER	\$0.00	\$0.00	\$0.00	\$0.00
83	642200 WT-Rent Equip-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
84	642300 WT-Rent Equip-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
85	642500 WT-Rent Equip-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
86	642600 WT-Rent Equip-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
87	642700 WT-Rent Equip-Cust Accts	(\$421.26)	(\$449.31)	(\$809.57)	(\$460.41)
88	650200 WT-Trans-Source MAINT	\$0.00	\$0.00	\$0.00	\$0.00
89	650300 WT-Trans-WTRTRT OPER	\$0.00	\$0.00	\$0.00	\$0.00
90	650400 WT-Trans-WTRTRT MAINT	\$0.00	\$0.00	\$0.00	\$0.00
91	650500 WT-Trans-T&D OP-GENERAL	\$3,652.38	\$2,115.95	(\$28,085.62)	(\$700.06)
92	650511 WT-Trans-T&D OP-OUTSIDE SVC	\$9,965.77	\$10,263.78	\$41,033.22	\$1,093.23
93	650512 WT-Trans-T&D OP-CAR ALLOWANC	\$0.00	\$0.00	\$0.00	\$0.00
94	650513 WT-Trans-T&D OP-CAR WASH TCK	\$200.44	\$165.16	\$71.39	\$67.25
95	650514 WT-Trans-T&D OP-LICENSES	\$3,170.89	\$3,237.18	\$4,269.19	\$1,452.82
96	650515 WT-Trans-T&D OP-LEASE	(\$1,481.18)	(\$2,254.84)	(\$166.40)	(\$2,215.74)
97	650520 WT-Trans-T&D OP-Payrol-RG	(\$281.81)	(\$325.13)	(\$809.31)	(\$709.43)
98	650531 WT-Trans-T&D OP-DIESEL	\$470.03	\$509.79	\$974.21	\$1,424.36
99	650532 WT-Trans-T&D OP-GASOLINE	\$20,220.50	\$14,119.55	\$30,923.72	\$27,563.31
100	650533 WT-Trans-T&D OP-MOTOR OIL	\$0.00	\$0.00	\$0.00	\$36.91
101	650540 WT-Trans-T&D OP-PARTS AUTO&MCH	\$526.05	\$2,178.69	(\$241.59)	\$2,507.86
102	650541 WT-Trans-T&D OP-BATTERIES	\$0.00	\$0.00	\$0.00	\$597.18
103	650542 WT-Trans-T&D OP-BACKHOE PART	\$0.00	\$0.00	\$0.00	\$12.22
104	650543 WT-Trans-T&D OP-BRAKES	\$0.00	\$0.00	\$0.00	\$0.00
105	650544 WT-Trans-T&D OP-TIRES	\$8.70	\$0.00	\$7.65	\$384.57
106	650545 WT-Trans-T&D OP-TOOL PURCHASES	\$0.00	\$6.29	\$0.00	\$466.14
107	650553 WT-Trans-T&D OP-GAIN LEASED EQ	(\$2,767.82)	(\$7,249.31)	(\$10,459.32)	(\$9,436.36)
108	650554 WT-Trans-T&D OP-GAIN SALE ASST	\$0.00	\$0.00	\$0.00	\$0.00
109	650555 WT-Trans-T&D OP-CRASH	(\$0.04)	\$34.36	\$2,389.91	\$606.04
110	650600 WT-Trans-T&D MAINT	\$11.50	\$0.00	\$8,265.98	\$10,706.84

Jun 30 2022

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Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
111	675100 WT-Misc-SRC OPER	\$0.00	\$0.00	\$0.00	\$0.00
112	675200 WT-Misc-SRC MAINT	\$0.00	\$0.00	(\$0.12)	\$0.00
113	675300 WT-Misc-WTRTRT OPER	\$0.00	\$0.00	\$9.27	\$3.67
114	675400 WT-Misc-WTRTRT MAINT	\$0.00	\$20.26	\$0.00	\$0.00
115	675500 WT-Misc-T&D OPER	\$0.00	\$0.00	\$0.00	\$0.00
116	675600 WT-Misc-T&D MAINT	\$0.00	\$0.00	\$0.00	\$0.00
117	701110 SW-Collect Oper-LBR-Employ-Rg	(\$14,439.15)	(\$12,384.61)	(\$1,292.80)	\$8,948.61
118	701119 SW-Collect Oper-LBR-Employ-OT	\$0.00	(\$68.55)	(\$73.40)	(\$99.82)
119	701210 SW-Collect Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	(\$94.28)
120	701219 SW-Collect Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
121	701310 SW-Pump Oper-LBR-Employ-Rg	(\$603.07)	(\$163.68)	\$0.00	(\$36.30)
122	701319 SW-Pump Oper-LBR-Employ-OT	(\$115.00)	\$0.00	(\$61.70)	(\$30.07)
123	701410 SW-Pump Maint-LBR-Employ-Rg	\$177.58	\$73.78	\$0.00	\$0.00
124	701419 SW-Pump Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
125	701510 SW-T&D Oper-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	\$0.00
126	701519 SW-T&D Oper-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
127	701610 SW-T&D Maint-LBR-Employ-Rg	\$0.00	\$0.00	\$0.00	(\$0.01)
128	701619 SW-T&D Maint-LBR-Employ-OT	\$0.00	\$0.00	\$0.00	\$0.00
129	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg	(\$36,531.34)	(\$27,576.23)	(\$17,184.78)	(\$14,891.28)
130	710500 SW-Purchased WW-T&D-OPER	\$1,592.41	(\$2,770.71)	(\$707.51)	\$16,598.00
131	711500 SW-Sludge Removal-T&D-OPER	\$0.00	\$0.00	\$0.00	\$0.00
132	711600 SW-Sludge Removal-T&D-MAINT	\$0.00	\$0.00	\$0.00	\$0.00
133	715100 SW-Purchased PWR-Collect Oper	(\$1,651.43)	(\$597.31)	(\$326.62)	\$0.00
134	715300 SW-Purchased PWR-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
135	716100 SW-Fuel PWR Prod-Collect Oper	\$0.00	\$216.05	\$161.01	\$408.09
136	716300 SW-Fuel PWR Prod-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
137	718100 SW-Chem-Coll Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
138	718300 SW-Chem-Pump Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
139	718400 SW-Chem-Pump Maint-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
140	718500 SW-Chem-T&D Oper-GENERAL	\$0.00	\$0.00	\$0.00	\$0.00
141	720100 SW-Mat&Sup-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
142	720200 SW-Mat&Sup-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
143	720300 SW-Mat&Sup-Pump Oper	\$0.00	(\$124.62)	(\$10.78)	\$385.98
144	720400 SW-Mat&Sup-Pump Maint	\$0.00	\$0.00	\$0.00	\$888.10
145	720500 SW-Mat&Sup-T&D Oper	(\$7,191.95)	(\$1,828.20)	(\$4,766.64)	(\$2,488.18)
146	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY	(\$4.32)	(\$23.59)	(\$46.56)	(\$29.82)
147	720600 SW-Mat&Sup-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
148	731200 SW-Cont Serv-Eng-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
149	731500 SW-Cont Serv-Eng-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
150	731800 SW-Cont Serv-Eng-A&G	\$0.00	\$0.00	(\$1,324.44)	\$0.00
151	735300 SW-Cont Serv-Test-Pump Oper	(\$356.00)	(\$13,863.12)	(\$93.09)	\$0.00
152	735400 SW-Cont Serv-Test-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
153	736100 SW-Cont Serv-Oth-Collect Oper	\$0.00	\$0.00	\$0.00	(\$328.13)
154	736200 SW-Cont Serv-Oth-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
155	736201 SW-Cont Serv-Oth-Collect Maint Hauling	\$0.00	\$0.00	\$0.00	\$0.00
156	736300 SW-Cont Serv-Oth-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
157	736400 SW-Cont Serv-Oth-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
158	736500 SW-Cont Serv-Oth-T&D Oper	(\$8,373.96)	(\$7,786.29)	(\$8,262.48)	(\$6,231.16)
159	736503 SW-Cont Serv-Oth	\$0.00	\$0.00	\$0.00	\$0.00
160	736600 SW-Cont Serv-Oth-T&D Maint	(\$20,615.18)	(\$14,881.58)	(\$17,298.00)	(\$14,403.69)
161	736610 SW-Cont Serv Other Build & Grounds	(\$4,872.81)	(\$4,164.37)	(\$2,259.68)	(\$5,203.32)
162	742100 SW-Rent Equip-Collect Oper	\$0.00	\$0.00	\$0.00	\$0.00
163	742200 SW-Rent Equip-Collect Maint	\$0.00	\$0.00	\$0.00	\$0.00
164	742300 SW-Rent Equip-Pump Oper	\$0.00	\$0.00	\$0.00	\$0.00
165	742500 SW-Rent Equip-T&D Oper	\$0.00	\$0.00	\$2,553.94	\$0.00

Aqua North Carolina, Inc.

Aqua NC Administration

Docket No. W-218, Sub 573

NCUC Form W-1 – Rate Case Information Report

Item# 12(b)

Expense Account History - Test Year vs. Prior 3 Years

Test Year of January - December 2021

By Rate Entity

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
166	742600 SW-Rent Equip-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
167	750500 SW-Trans-T&D Oper	(\$4,726.87)	(\$700.00)	(\$3,726.96)	\$2,500.29
168	750511 SW-Trans-T&D Oper-Outside Svc	(\$8,225.44)	(\$7,955.14)	\$312.81	\$35.59
169	750514 SW-Trans-T&D Transp Licenses	\$634.86	\$664.81	\$486.08	\$0.00
170	750515 SW-Trans-T&D OP-Lease	(\$3,638.38)	(\$3,537.47)	(\$1,366.77)	(\$1,243.32)
171	750532 SW-Trans-T&D OP Gasoline	(\$21,756.68)	(\$15,517.71)	(\$12,951.51)	(\$12,902.38)
172	750540 SW-Trans-T&D Ops-Parts Auto &	\$0.00	\$0.00	(\$230.46)	(\$2,559.18)
173	750555 SW-Trans-T&D OP-Crash	\$0.00	\$0.00	\$157.31	\$0.00
174	775100 SW-Misc-Coll Oper	\$0.00	\$0.00	\$0.00	\$0.00
175	775200 SW-Misc-Coll Maint	\$0.00	\$0.00	(\$0.02)	\$0.00
176	775300 SW-Misc-Pump Oper	\$0.00	\$0.00	(\$9.27)	(\$3.68)
177	775400 SW-Misc-Pump Maint	\$0.00	\$0.00	\$0.00	\$0.00
178	775500 SW-Misc-T&D Oper	\$0.00	\$0.00	\$0.00	\$0.00
179	775600 SW-Misc-T&D Maint	\$0.00	\$0.00	\$0.00	\$0.00
180	3-General Expense	\$343,385.85	\$318,370.19	\$258,726.45	\$233,754.18
181	601710 WT-Cust Accts Labor-Employ-Rg	(\$549,360.16)	(\$551,504.37)	(\$573,102.58)	(\$594,763.07)
182	601719 WT-Cust Accts Labor-Employ-OT	(\$14,496.02)	(\$1,324.47)	(\$4,573.79)	(\$9,309.12)
183	601810 WT-A & G Labor-Employ-Rg	(\$578,595.09)	(\$613,542.72)	(\$738,498.98)	(\$812,613.52)
184	601819 WT-A & G Labor-Employ-OT	\$2,267.99	\$3,315.17	\$1,428.73	(\$54.44)
185	603810 WT-A & G Labor-Officers, Exec	\$10,475.16	\$11,148.41	\$15,574.08	\$20,201.54
186	603820 WT-A & G Labor-Bonuses	(\$182,565.54)	(\$195,096.47)	(\$192,754.00)	(\$236,277.45)
187	603840 WT-A & G Labor-Stock Option Co	(\$6,849.31)	(\$25,835.02)	(\$53,612.19)	(\$17,485.52)
188	603841 WT-A & G Restricted Stock Amor	(\$285,689.28)	(\$265,436.29)	(\$276,885.64)	(\$338,293.90)
189	603842 WT-A & G PSU Amortization	\$75,862.63	\$64,271.96	\$73,180.09	\$74,576.00
190	603843 WT-A & G RSU Amortization	\$51,591.00	\$47,850.63	\$38,197.66	\$14,523.56
191	604810 WT-A&G Empl-HEALTH PLANS	(\$400.97)	(\$419.42)	(\$720.40)	(\$695.90)
192	604811 WT-A&G Emp-BCPPO	(\$23,305.90)	(\$32,231.18)	(\$31,087.64)	(\$21,900.56)
193	604813 WT-A&G Emp-DENTAL PLAN	(\$6,629.70)	(\$8,326.23)	(\$6,218.97)	(\$8,128.92)
194	604820 WT-A&G Emp-KEYSTONE HMO	(\$165,636.29)	(\$166,985.43)	(\$168,987.83)	(\$188,819.85)
195	604821 WT-A&G Emp-US HEALTHCARE HMO	\$56,365.71	\$59,720.93	\$112,005.99	\$88,529.56
196	604822 WT-A&G Empl-Insurance Payments	\$8,798.56	\$11,003.59	\$314.51	\$5,794.75
197	604824 WT-A&G Empl-Contributions Dent	\$927.71	\$1,028.91	\$307.31	\$568.21
198	604827 WT-A&G Empl-Pension Service Co	(\$6,851.12)	(\$30,141.82)	(\$42,506.39)	(\$36,624.95)
199	604828 WT-A&G Empl-OPEB Service Costs	(\$4,659.26)	(\$5,497.97)	(\$7,812.89)	(\$13,269.50)
200	604829 WT-A&G Empl-Nonqual Service Co	(\$67,831.52)	(\$64,292.21)	(\$71,136.30)	(\$103,584.62)
201	604831 WT-A&G Emp-POSTRT BEN(FAS 106)	(\$8,352.82)	(\$9,185.85)	(\$7,403.50)	(\$5,620.91)
202	604833 WT-A&G Emp-Pension Paid	(\$3,670.98)	(\$3,594.82)	(\$3,241.81)	(\$16,466.09)
203	604834 WT-A&G Emp-ANNUAL PHYSICALS	\$0.00	\$0.00	\$0.00	\$0.00
204	604836 WT-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
205	604837 WT-A&G Empl-CONTRIB THRIFT PL	(\$33,088.10)	(\$32,188.14)	(\$24,415.94)	(\$32,675.99)
206	604838 WT-Aqua Year End Contribution	(\$20,182.68)	(\$25,885.83)	(\$21,716.60)	(\$29,457.87)
207	604840 WT-A&G Empl-GROUP LIFE INS	(\$2,882.58)	(\$3,414.04)	(\$2,560.59)	(\$3,726.72)
208	604841 WT-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00
209	604842 WT-A&G Empl-LTD INSURANCE	(\$7,180.94)	(\$7,163.42)	(\$7,620.13)	(\$7,923.92)
210	604845 WT-A&G Empl-EDUCATION	(\$17,322.45)	(\$20,618.35)	(\$27,786.57)	(\$8,527.17)
211	604850 WT-A&G Empl-WELFARE EXP-Gen	\$0.00	(\$187.16)	(\$352.90)	(\$1,007.23)
212	604852 WT-A&G Emp-BACKGROUND CHECKS	(\$4,021.94)	(\$3,144.25)	(\$7,229.11)	(\$5,540.91)
213	604853 WT-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
214	604854 WT-A&G Emp-DOT PHYSICALS	(\$68.97)	(\$2,846.44)	(\$6,141.07)	(\$6,697.70)
215	604855 WT-A&G Emp-EASE CONTRACT	(\$6,696.95)	(\$2,525.48)	\$2,326.42	\$1,641.47
216	604856 WT-A&G Emp-EMPLOYMENT ADV	(\$9,508.42)	(\$3,569.58)	(\$18,646.66)	(\$11,024.85)
217	604857 WT-A&G Emp-FLOWERS & FRUIT	(\$214.14)	(\$267.42)	(\$612.38)	(\$823.39)
218	604858 WT-A&G Emp-RETIREMENT GIFTS	\$20.11	\$0.00	(\$36.53)	(\$188.72)
219	604859 WT-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
220	604860 WT-A&G Emp-RETIREMENT LUNCHS	(\$31.51)	(\$210.69)	(\$912.52)	\$0.00

Jun 30 2022

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Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
221	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS	(\$878.87)	(\$295.71)	(\$1,247.52)	(\$746.78)
222	604864 WT-A&G Emp-PROF SERV - HR	(\$35,530.26)	(\$41,829.33)	(\$47,980.74)	(\$47,230.59)
223	604865 WT-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
224	604866 WT-A&G Emp-SERVICE AWARDS	(\$5,370.27)	(\$4,329.58)	(\$3,035.63)	(\$5,307.76)
225	604867 WT-A&G Emp-TUITION RFND-NONTAX	(\$1,452.99)	(\$4,335.40)	(\$3,791.81)	(\$3,237.49)
226	604869 WT-A&G Emp-WELLNESS PROGRAMS	(\$416.51)	\$0.00	(\$1,291.10)	(\$733.63)
227	604870 WT-A&G Emp-EMPTY X-MAS GIFTS	(\$0.20)	\$0.00	\$0.00	\$0.00
228	604880 WT-A&G Fees COLI Accounts	\$324.44	\$336.83	\$272.20	\$410.41
229	604891 WT-A&G Empl-INTERCO BENEFITS	\$986.07	\$1,385.71	\$532.11	\$989.74
230	604899 WT-A&G Empl-MISC	(\$26,083.17)	(\$21,664.01)	(\$16,401.22)	(\$53,818.08)
231	615800 WT-Purchased Power-A & G EXPS	\$675.15	\$705.91	(\$1,793.52)	(\$9,461.63)
232	616800 WT-Fuel PWR Prod-A & G EXPS	\$0.00	\$0.00	\$0.00	\$0.00
233	620700 WT-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
234	620800 WT-Mat&Sup-A & G	(\$3,406.96)	\$209.09	\$38.93	(\$416.26)
235	632800 WT-Cont Serv-Acct-A & G	(\$35,353.42)	(\$32,134.39)	(\$39,142.93)	(\$27,757.20)
236	633800 WT-Cont Serv-Legl-A & G	\$12,064.38	\$6,952.33	\$37,313.54	(\$25,315.36)
237	634800 WT-Cont Serv-Mgmt F-A & G	(\$15,750.20)	(\$67,966.11)	(\$14,733.09)	(\$35,656.53)
238	634801 WT-Cont Serv-Mgmt F-A & G	\$0.00	\$0.00	\$0.00	(\$0.01)
239	634810 State Billings Clearing	\$0.00	\$0.00	\$0.00	\$0.00
240	634900 WT-Corp Mgmt Fees	\$2,453,937.77	\$2,372,903.20	\$2,921,093.59	\$3,057,660.67
241	636700 WT-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
242	636710 WT-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
243	636720 WT-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
244	636730 ACO-WTR Allocations	\$932,187.92	\$938,857.02	\$960,894.27	\$1,023,546.27
245	636740 WT-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
246	636800 WT-Cont Serv-Oth-A&G	(\$253,367.03)	(\$217,712.57)	(\$320,475.03)	(\$231,206.83)
247	636801 WT-Cont Serv-Oth-CC	\$0.00	\$0.00	\$0.00	\$0.00
248	636810 WT-Cont Serv-Oth-A&G-HRDW MANT	(\$35,254.27)	(\$13,229.87)	(\$49,574.44)	(\$57,163.57)
249	636820 WT-Cont Serv-Oth-A&G-SFTW MANT	(\$233,479.55)	(\$168,454.96)	(\$252,691.61)	(\$251,850.02)
250	636830 WT-Cont Serv-Oth-A&G-DIS RECOV	\$0.00	\$0.00	\$0.00	(\$3,714.00)
251	641800 WT-Rent Bldg/RP-A & G	(\$1,537.87)	(\$4,962.89)	(\$4,691.53)	(\$5,582.08)
252	642800 WT-Rent Equip-A & G	\$6,633.89	\$5,658.83	(\$1,225.89)	\$3,134.40
253	650800 WT-Trans-A & G	\$2,334.65	\$1,595.71	\$2,138.88	(\$297.35)
254	650811 WT-Trans-A&G-Outside Svc	\$0.00	\$0.00	\$0.00	\$0.00
255	656800 WT-Ins-Vehicle-A & G	\$4,672.65	\$4,109.32	\$6,278.16	\$6,017.01
256	657800 WT-Ins-Gen Liab-A & G	\$0.00	\$0.00	\$0.00	\$0.00
257	658800 WT-Ins-Work Comp-A & G	\$161,094.01	\$8,087.48	\$15,086.96	\$13,436.02
258	659800 WT-Ins-Other-A & G	(\$152,000.00)	\$0.00	(\$211.59)	(\$207.74)
259	666800 WT-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
260	675700 WT-Misc-Cust Accts	\$1,505.39	(\$1,970.71)	(\$702.22)	\$112.08
261	675800 WT-Misc-A&G	(\$7,655.77)	(\$7,278.24)	(\$9,134.14)	(\$22,146.22)
262	675802 WT-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$466.24	(\$956.79)	\$1,446.33
263	675804 WT-Misc-A&G-ACT&EVNT 50% D	\$0.00	(\$0.01)	(\$5.12)	(\$1,429.90)
264	675805 WT-Misc-A&G-Civic Org Events	\$92.56	\$0.00	(\$23.66)	(\$117.89)
265	675808 WT-Misc-A&G-COMM EXP	(\$6,846.38)	(\$1,727.32)	(\$21,787.34)	(\$35,642.79)
266	675809 WT-Misc-A&G-TOLL FREE	\$0.00	(\$0.44)	(\$8.90)	\$0.00
267	675810 WT-Misc-A&G-DATA LINES	(\$5,543.38)	(\$4,369.10)	(\$7,628.09)	\$4,405.37
268	675811 WT-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
269	675812 WT-Misc-A&G-NETWORK SUPPORT	(\$48.96)	(\$44.05)	(\$272.58)	(\$16.01)
270	675816 WT-Misc-A&G-CONTRIB	\$66.20	\$41.19	\$20.01	\$0.00
271	675817 WT-Misc-A&G-Toner	\$0.00	\$0.00	\$17.97	\$87.44
272	675818 WT-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
273	675819 WT-Misc-A&G-Office Supplies	\$452.45	\$2,622.82	(\$2,681.58)	(\$9,201.98)
274	675820 WT-Misc-A&G-DIRECTORS	(\$35,516.02)	(\$34,177.98)	(\$58,310.03)	(\$54,073.06)
275	675822 WT-Misc-A&G-DISAST RECOV	\$3,701.85	\$3,633.03	\$3,573.97	\$591.72

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Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
276	675824 WT-Misc-A&G-DUES	\$3,337.62	(\$692.44)	\$1,185.03	\$864.11
277	675825 WT-Misc-A&G-Promotional Items	(\$137.42)	(\$480.82)	(\$496.02)	(\$667.91)
278	675826 WT-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
279	675827 WT-Misc-A&G-FINES&PENALTIES	\$1,361.12	\$1,474.72	\$487.68	\$87.88
280	675828 WT-Misc-A&G-LIC&PER	\$487.75	\$721.07	(\$1,180.82)	\$428.50
281	675830 WT-Misc-A&G-MAIL&POST	(\$938.91)	\$1,484.41	(\$2,355.75)	(\$3,138.49)
282	675831 WT-Misc-A&G-MAIL OVERNIGHT	(\$595.01)	\$391.25	(\$3,989.10)	(\$4,731.39)
283	675832 WT-Misc-A&G-MAINT	\$5,859.44	\$5,597.88	\$4,719.75	\$4,067.12
284	675834 WT-Misc-A&G-MEALS 100% DED	(\$4,617.56)	(\$2,190.15)	(\$8,903.21)	(\$6,634.19)
285	675836 WT-Misc-A&G-MEALS 50% DED	(\$2,118.41)	(\$1,639.41)	(\$9,557.45)	(\$11,808.82)
286	675840 WT-Misc-A&G-SEMINARS	\$888.82	(\$543.45)	\$3,312.99	(\$11,761.15)
287	675842 WT-Misc-A&G-SUBSCRIPT	(\$8,057.99)	(\$11,757.69)	(\$20,971.82)	(\$11,322.04)
288	675844 WT-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
289	675846 WT-Misc-A&G-TRV	(\$1,910.61)	(\$876.06)	(\$5,724.13)	(\$6,136.99)
290	675847 WT-Misc-A&G-TRV-Auto Mile Reim	(\$281.18)	(\$377.91)	(\$2,378.75)	(\$1,480.66)
291	675848 WT-Misc-A&G-TRV-RENTAL CAR	(\$835.42)	(\$2,802.30)	(\$4,132.87)	(\$4,021.29)
292	675849 WT-Misc-A&G-TRV-Airplane	(\$3,136.01)	(\$3,293.52)	(\$22,077.27)	(\$28,799.89)
293	675850 WT-Misc-A&G-TRV-HOTEL	(\$3,548.63)	(\$2,865.16)	(\$22,249.27)	(\$23,102.24)
294	675856 WT-Misc-A&G-UNIFORMS	\$14.98	\$43.80	\$84.50	\$476.96
295	675858 WT-Misc-A&G-Bank Fees	(\$86,646.25)	(\$90,503.35)	(\$95,445.19)	(\$59,383.79)
296	675859 WT-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
297	675860 WT-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
298	675861 WT-Misc-A&G-SERVICE CLEARING	\$1,643.45	\$2,309.53	\$886.82	\$2,300.08
299	675864 WT-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	(\$479.28)
300	675865 WT-Misc-A&G-AR/AP Adj	(\$635.77)	\$365.17	(\$36.29)	(\$60.35)
301	675866 WT-Misc-A&G-Utilities	\$0.00	\$0.00	\$617.82	\$518.10
302	676210 WT-Cap OH Credit-Labor	\$0.00	\$0.00	(\$27,604.49)	(\$18,259.77)
303	676220 WT-Cap OH Credit-Benefits	\$0.00	\$0.00	(\$65,783.52)	(\$47,421.74)
304	676230 WT-Cap OH Credit-PR Taxes	\$0.00	\$0.00	(\$16,550.15)	(\$12,102.14)
305	676240 WT-Cap OH Credit-Other	\$6.96	\$0.00	(\$49,295.64)	(\$33,224.48)
306	701710 SW-Cust Accts-LBR-Employ-Rg	(\$67,399.04)	(\$73,488.58)	(\$79,759.63)	(\$94,065.29)
307	701719 SW-Cust Accts-LBR-Employ-OT	(\$2,788.81)	(\$329.02)	(\$965.04)	(\$1,931.07)
308	701810 SW-A&G-LBR-Employ-Rg	(\$403,338.00)	(\$325,124.96)	(\$328,835.55)	(\$355,844.82)
309	701819 SW-A&G-LBR-Employ-OT	(\$5,743.77)	(\$5,733.41)	(\$4,016.74)	(\$2,149.31)
310	703810 SW-A&G-LBR-Officers,Executives	(\$10,475.05)	(\$11,148.40)	(\$15,574.12)	(\$24,685.65)
311	703820 SW-A & G Labor-Bonuses	(\$58,909.75)	(\$101,029.63)	(\$46,514.39)	(\$63,319.01)
312	703840 SW-A & G Labor-Stock Option Co	(\$4,371.33)	(\$12,857.12)	(\$18,637.95)	(\$6,627.33)
313	703841 SW-A & G Restricted Stock Amor	(\$72,610.98)	(\$64,882.80)	(\$67,605.10)	(\$80,582.48)
314	704810 SW-A&G Empl-HEALTH PLANS	(\$100.72)	(\$102.91)	(\$172.90)	(\$164.40)
315	704811 SW-A&G Emp-BCPPO	(\$4,823.92)	(\$6,903.32)	(\$6,527.07)	(\$4,516.47)
316	704813 SW-A&G Emp-DENTAL PLAN	(\$5,696.87)	(\$5,943.37)	(\$4,947.33)	(\$4,722.29)
317	704820 SW-A&G Emp-KEYSTONE HMO	(\$37,506.13)	(\$38,116.45)	(\$38,392.33)	(\$41,490.80)
318	704821 SW-A&G Emp-US HEALTHCARE HMO	(\$66,408.28)	(\$59,720.88)	(\$41,378.39)	(\$37,069.53)
319	704822 SW-A&G Empl-Insurance Payments	\$15,916.21	\$14,900.19	\$11,853.64	\$11,200.50
320	704824 SW-A&G Empl-Contributions Dent	\$1,425.90	\$1,158.45	\$833.35	\$698.87
321	704827 SW-A&G Emp - Pension - Service	(\$1,696.60)	(\$7,353.44)	(\$7,345.32)	(\$8,513.44)
322	704828 SW-A&G Emp - OPEB - Service Co	(\$1,159.50)	(\$1,346.76)	(\$1,739.57)	(\$3,153.38)
323	704829 SW-A&G Emp - Nonqual - Service	(\$17,021.87)	(\$15,709.96)	(\$17,401.70)	(\$24,926.55)
324	704831 SW-A&G Emp-POSTRT BEN(FAS 106)	(\$1,828.31)	(\$1,967.41)	(\$1,554.46)	(\$1,122.95)
325	704833 SW-A&G Emp-Pension Paid	(\$803.45)	(\$770.01)	(\$680.60)	(\$3,745.55)
326	704836 SW-A&G Empl-EXCESS PLAN & SERP	\$0.00	\$0.00	\$0.00	\$0.00
327	704837 SW-A&G Empl-CONTRIB THRIFT PL	(\$22,314.08)	(\$16,462.10)	(\$12,581.72)	(\$17,202.82)
328	704838 SW-Aqua Year End Contribution	(\$15,204.42)	(\$13,760.27)	(\$11,249.51)	(\$11,563.22)
329	704840 SW-A&G Empl-GROUP LIFE INS	(\$3,595.56)	(\$3,416.36)	(\$2,736.75)	(\$2,518.76)
330	704841 SW-A&G Empl-ST Disability	\$0.00	\$0.00	\$0.00	\$0.00

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
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Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
331	704842 SW-A&G Empl-LTD INSURANCE	(\$1,668.49)	(\$1,660.06)	(\$1,794.18)	(\$1,762.90)
332	704845 SW-A&G Empl-EDUCATION	(\$4,387.03)	(\$5,062.74)	(\$6,749.55)	(\$2,020.02)
333	704850 SW-A&G Empl-WELFARE EXP-Gen	\$0.00	(\$45.55)	(\$84.63)	(\$237.07)
334	704852 SW-A&G Emp-BACKGROUND CHECKS	(\$1,012.08)	(\$770.27)	(\$1,737.47)	(\$1,301.86)
335	704853 SW-A&G Emp-COFFEE & SUPPLIES	\$0.00	\$0.00	\$0.00	\$0.00
336	704854 SW-A&G Emp-DOT PHYSICALS	(\$17.46)	(\$724.09)	(\$1,472.24)	(\$1,577.30)
337	704855 SW-A&G Emp-EASE CONTRACT	(\$4,687.95)	(\$3,344.86)	(\$2,380.57)	(\$1,861.23)
338	704856 SW-A&G Emp-EMPLOYMENT ADV	(\$2,385.85)	(\$874.72)	(\$4,490.17)	(\$2,593.94)
339	704857 SW-A&G Emp-FLOWERS & FRUIT	(\$104.70)	(\$143.67)	(\$186.36)	(\$274.34)
340	704858 SW-A&G Emp-RETIREMENT GIFTS	\$0.00	\$0.00	(\$24.33)	(\$44.19)
341	704859 SW-A&G Emp-HEALTH FAIR	\$0.00	\$0.00	\$0.00	\$0.00
342	704860 SW-A&G Emp-RETIREMENT LUNCHS	(\$7.97)	(\$51.27)	(\$219.01)	\$0.00
343	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS	(\$222.21)	(\$72.09)	(\$299.60)	(\$177.73)
344	704864 SW-A&G Emp-PROF SERV - HR	(\$8,903.87)	(\$10,238.05)	(\$11,535.55)	(\$11,192.90)
345	704865 SW-A&G Emp-SEMINARS	\$0.00	\$0.00	\$0.00	\$0.00
346	704866 SW-A&G Emp-SERVICE AWARDS	(\$1,348.02)	(\$1,061.69)	(\$729.51)	(\$1,893.71)
347	704867 SW-A&G Emp-TUITION RFND-NONTAX	(\$2,384.36)	(\$1,668.40)	(\$1,911.93)	(\$819.27)
348	704869 SW-A&G Emp-WELLNESS PROGRAMS	(\$105.42)	\$0.00	(\$310.55)	(\$174.45)
349	704870 SW-A&G Emp-EMPTY X-MAS GIFTS	(\$20.09)	\$0.00	\$0.00	\$0.00
350	704880 SWR-A&G Fees COLI Accounts	(\$324.38)	(\$336.77)	\$34.97	(\$161.51)
351	704891 SW-A&G Empl-INTERCO BENEFITS	\$0.00	\$0.00	\$0.00	\$0.00
352	704899 SW-A&G Empl-MISC	(\$6,360.52)	(\$5,321.19)	(\$8,615.68)	(\$20,635.54)
353	715800 SW-Purchased PWR-A&G	(\$3,803.70)	(\$3,830.85)	(\$3,854.61)	(\$6,119.39)
354	720700 SW-Mat&Sup-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
355	720800 SW-Mat&Sup-A&G	\$718.77	\$28.59	(\$651.15)	(\$854.62)
356	720900 SW-Mat&Sup-Recl WT TRT-Oper	\$0.00	\$0.00	\$0.00	\$0.00
357	732800 SW-Cont Serv-Acct-A&G	(\$8,876.09)	(\$7,871.05)	(\$9,370.84)	(\$6,543.55)
358	733800 SW-Cont Serv-Legal-A&G	(\$54,015.63)	(\$30,812.01)	(\$75,742.65)	(\$38,253.94)
359	734800 SW-Cont Serv-MgtFee-A&G	\$0.00	(\$12,787.40)	\$0.00	\$2,763.58
360	734801 SW-Regional Mgmt Fees	\$0.00	\$0.00	\$0.00	\$0.00
361	734900 SW-Corp Mgmt Fees	\$615,664.76	\$581,178.64	\$668,974.36	\$724,413.04
362	736700 SW-Cont Serv-Oth-Cust Accts	\$0.00	\$0.00	\$0.00	\$0.00
363	736710 SW-WorkFlow Processing Fee	\$0.00	\$0.00	\$0.00	\$0.00
364	736720 SW-WorkFlow Billing Postage	\$0.00	\$0.00	\$0.00	\$0.00
365	736730 ACO-SWR Allocations	\$192,022.48	\$201,107.11	\$201,773.06	\$211,087.02
366	736740 SW-ACO Lockbox Fees	\$0.00	\$0.00	\$0.00	\$0.00
367	736800 SW-Cont Serv-Oth-A&G	(\$93,016.70)	(\$73,777.90)	(\$99,138.35)	(\$156,700.99)
368	736810 SW-Cont Serv-Oth-A&G-HRDW MANT	(\$8,822.85)	(\$3,235.94)	(\$11,909.40)	(\$13,390.29)
369	736820 SW-Cont Serv-Oth-A&G-SFTW MANT	(\$77,662.05)	(\$62,632.83)	(\$82,635.24)	(\$72,955.72)
370	741100 SW-Rent Bldg/RP-Collect Oper	(\$14,915.86)	(\$6,478.26)	(\$6,247.02)	(\$7,719.99)
371	741700 SW-Rent Bldg/RP-Cust Accts	(\$12,777.02)	(\$12,488.16)	(\$11,226.75)	(\$11,573.38)
372	741800 SW-Rent Bldg/RP-A&G	(\$384.61)	(\$1,222.57)	(\$1,029.85)	(\$1,329.81)
373	742700 SW-Rent Equip-Cust Accts	(\$86.56)	(\$96.28)	(\$170.27)	(\$94.59)
374	742800 SW-Rent Equip-A&G	(\$6,633.87)	(\$5,658.77)	(\$1,328.05)	(\$3,134.40)
375	750800 SW-Trans-A&G	(\$3,061.76)	(\$3,219.48)	(\$2,170.25)	(\$161.36)
376	756800 SW-Ins-Vehicle-A&G	(\$4,672.60)	(\$4,109.36)	(\$2,122.77)	(\$2,528.48)
377	757800 SW-Ins-Gen Liab-A&G	\$0.00	\$0.00	\$0.00	\$0.00
378	758800 SW-Ins-Work Comp-A&G	\$28,905.97	(\$8,087.48)	(\$5,699.54)	(\$5,645.81)
379	759800 SW-Ins-Other-A&G	(\$38,000.00)	\$0.00	(\$50.79)	(\$49.06)
380	760800 SW-Advertising-A&G	\$0.00	\$0.00	\$0.00	\$0.00
381	766800 SW-Reg Com-Amort Rate Case-A&G	\$0.00	\$0.00	\$0.00	\$0.00
382	775700 SW-Misc-Cust Accts	(\$2,943.66)	(\$3,772.32)	(\$3,426.94)	(\$112.07)
383	775800 SW-Misc-A&G	(\$3,708.67)	(\$10,793.65)	(\$3,818.57)	(\$5,858.59)
384	775802 SW-Misc-A&G-ACT&EVNT 100% D	\$0.00	\$0.00	(\$301.75)	(\$428.60)
385	775804 SW-Misc-A&G-ACT&EVNT 50% D	\$0.00	\$0.01	(\$1.24)	(\$336.89)

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JUN 30 2022

Aqua North Carolina, Inc.
Docket No. W-218, Sub 573
NCUC Form W-1 – Rate Case Information Report
Item# 12(b)
Expense Account History - Test Year vs. Prior 3 Years
Test Year of January - December 2021
By Rate Entity

Aqua NC Administration

Line#	(a)	(b)	(c)	(d)	(e)
	GL Account	12 mths Ended 12/31/21	12 mths Ended 12/31/2020	12 mths Ended 12/31/2019	12 mths Ended 12/31/2018
386	775805 SW-Misc-A&G-Civic Org Events	(\$92.55)	\$0.00	(\$5.68)	(\$27.92)
387	775808 SW-Misc-A&G-COMM EXP	(\$41,649.13)	(\$46,117.32)	(\$38,231.65)	(\$28,426.09)
388	775809 SW-Misc-A&G-TOLL FREE	\$0.00	(\$0.11)	(\$2.16)	\$0.00
389	775810 SW-Misc-A&G-DATA LINES	(\$30,988.87)	(\$32,807.32)	(\$39,582.88)	(\$39,933.25)
390	775811 SW-Misc-A&G-PC Support&SUPPLY	\$0.00	\$0.00	\$0.00	\$0.00
391	775812 SW-Misc-A&G-NETWORK SUPPORT	(\$11.98)	(\$10.76)	(\$65.32)	(\$3.64)
392	775816 SW-Misc-A&G-CONTRIB	(\$66.23)	(\$41.21)	(\$20.02)	\$0.00
393	775817 SW-Misc-A&G-Toner	\$0.00	\$0.00	(\$17.97)	(\$87.41)
394	775818 SW-Misc-A&G-COPIES	\$0.00	\$0.00	\$0.00	\$0.00
395	775819 SW-Misc-A&G-Office Supplies	(\$8,400.58)	(\$10,440.75)	(\$8,713.40)	(\$8,815.42)
396	775820 SW-Misc-A&G-DIRECTORS	(\$8,900.81)	(\$8,365.48)	(\$14,029.47)	(\$12,699.77)
397	775822 SW-Misc-A&G-DISAST RECOV	(\$3,701.88)	(\$3,632.94)	(\$3,573.93)	(\$591.73)
398	775824 SW-Misc-A&G-DUES	(\$11,569.38)	(\$10,073.19)	(\$8,987.88)	(\$6,928.68)
399	775825 SW-Misc-A&G-Promotional Items	(\$34.23)	(\$117.75)	(\$118.63)	(\$156.23)
400	775826 SW-Misc-A&G-ENTERTAIN	\$0.00	\$0.00	\$0.00	\$0.00
401	775827 SW-Misc-A&G-FINES&PENALTIES	(\$1,361.14)	(\$1,474.72)	(\$487.67)	(\$359.73)
402	775828 SW-Misc-A&G-LIC&PER	(\$1,163.50)	(\$1,137.53)	(\$519.02)	(\$1,992.28)
403	775830 SW-Misc-A&G-MAIL&POST	(\$935.78)	(\$3,445.34)	(\$1,337.43)	(\$1,264.60)
404	775831 SW-Misc-A&G-MAIL OVERNIGHT	(\$3,027.93)	(\$3,158.36)	(\$2,597.20)	(\$1,629.00)
405	775832 SW-Misc-A&G-MAINT	(\$5,859.44)	(\$5,600.64)	(\$4,719.68)	(\$4,067.12)
406	775834 SW-Misc-A&G-MEALS 100% DED	(\$1,767.55)	(\$1,152.12)	(\$3,741.78)	(\$3,134.94)
407	775836 SW-Misc-A&G-MEALS 50% DED	(\$1,407.38)	(\$1,227.15)	(\$4,050.19)	(\$5,182.41)
408	775840 SW-Misc-A&G-SEMINARS	(\$5,032.46)	(\$2,066.58)	(\$13,753.19)	(\$3,916.74)
409	775842 SW-Misc-A&G-SUBSCRIPT	(\$3,563.39)	(\$4,169.24)	(\$6,054.35)	(\$3,734.61)
410	775844 SW-Misc-A&G-TRADE ASSC-PER EXP	\$0.00	\$0.00	\$0.00	\$0.00
411	775846 SW-Misc-A&G-TRV	(\$3,250.98)	(\$2,397.83)	(\$4,416.34)	(\$4,611.80)
412	775847 SW-Misc-A&G-TRV-Mile Reim	(\$70.20)	(\$91.90)	(\$675.03)	(\$434.37)
413	775848 SW-Misc-A&G-TRV-TRANSPOR	(\$217.30)	(\$890.61)	(\$1,274.34)	(\$1,249.86)
414	775849 SW-Misc-A&G-TRV-Airplane	(\$1,229.50)	(\$1,782.04)	(\$8,347.80)	(\$9,418.36)
415	775850 SW-Misc-A&G-TRV-HOTEL	(\$3,604.77)	(\$1,857.39)	(\$11,305.02)	(\$11,275.23)
416	775856 SW-Misc-A&G-UNIFORMS	(\$14.95)	(\$79.57)	(\$56.85)	(\$228.34)
417	775858 SW-Misc-A&G-Bank Fees	(\$26,171.27)	(\$25,490.66)	(\$23,074.24)	(\$14,134.68)
418	775859 SW-Misc-A&G-CO Exp-All Other	\$0.00	\$0.00	\$0.00	\$0.00
419	775860 SW-Misc-A&G-Payroll Overhead	\$0.00	\$0.00	\$0.00	\$0.00
420	775861 SW-Misc-A&G-SERVICE CLEARING	(\$1,643.42)	(\$2,309.54)	(\$886.81)	(\$2,300.11)
421	775864 SW-Misc-A&G-Claims	\$0.00	\$0.00	\$0.00	(\$671.37)
422	775865 SW-Misc-A&G-AR/AP Adj	(\$1.69)	\$0.00	\$0.03	(\$14.36)
423	775866 SW-Misc-A&G-Utilities	\$0.00	\$0.00	(\$617.80)	(\$518.13)
424	776210 SW-Cap OH Credit-Labor	\$0.00	\$0.00	(\$6,627.95)	(\$4,319.86)
425	776220 SW-Cap OH Credit-Benefits	\$0.00	\$0.00	(\$15,788.53)	(\$11,191.49)
426	776230 SW-Cap OH Credit-PR Taxes	\$0.00	\$0.00	(\$3,971.74)	(\$2,856.15)
427	776240 SW-Cap OH Credit-Other	(\$5.98)	\$0.00	(\$11,823.70)	(\$7,843.68)
428	4-Other Expense	(\$136,823.28)	(\$154,690.78)	\$14,814.96	(\$319,033.76)
429	403000 Deprec Exp-Utility Plant	\$1,355,848.32	\$1,258,206.74	\$1,243,854.78	\$981,667.66
430	403020 Deprec Exp-Other Phy Prop	(\$1,084,018.64)	(\$1,010,538.29)	(\$1,003,133.59)	(\$794,337.98)
431	403200 Deprec Exp-Utility Plant-SWR	\$0.00	\$0.00	\$0.00	\$0.00
432	403220 Deprec Exp-Other Phy Prop-SWR	(\$271,829.68)	(\$247,668.45)	(\$240,721.19)	(\$187,329.68)
433	404827 Pension - Non Service Cost	\$6,706.44	(\$9,806.09)	(\$14,218.62)	(\$3,860.57)
434	404828 OPEB - Non Service Cost	(\$6,360.35)	(\$6,110.64)	(\$6,621.59)	(\$12,354.51)
435	406000 Amort-Util Plant Acq Adj	\$0.00	\$0.00	\$0.00	\$0.00
436	407201 Amort-Tank Painting	\$0.00	\$0.00	\$0.00	\$0.00
437	407300 Amort-Other Utility Plant	\$0.00	\$0.00	\$0.00	\$0.00
438	407301 Amort-CIAC	\$0.00	\$0.00	\$0.00	\$0.00
439	407321 Amort-CIAC-SWR	\$0.00	\$0.00	\$0.00	\$0.00
440	407400 Amort Regulatory Debits	\$0.00	\$0.00	\$0.00	\$0.00

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Aqua NC Administration

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441	408101 Assessment-PUC	\$0.00	\$0.00	\$0.00	\$0.00
442	408110 Property Taxes	\$0.00	\$0.00	\$104.99	\$381.38
443	408121 Payroll Taxes-FICA	(\$126,543.68)	(\$123,484.40)	(\$113,791.89)	(\$124,567.61)
444	408122 Payroll Taxes-FUTA	(\$913.01)	(\$907.27)	(\$738.37)	(\$909.15)
445	408123 Payroll Taxes-SUTA	(\$6,601.07)	(\$8,002.68)	(\$8,593.54)	(\$7,558.50)
446	408139 Other Taxes-Misc	(\$142.17)	(\$125.20)	(\$147.89)	(\$88.37)
447	408201 Other Taxes-Capital Stock	\$0.00	\$0.00	\$0.00	\$0.00
448	408205 Other Taxes-Franchise Tax	(\$2,769.51)	(\$6,222.75)	\$0.00	\$0.00
449	408206 Other Taxes-Gross Receipts Tax	\$0.00	\$0.00	(\$7,720.41)	\$0.00
450	408209 Other Taxes-Other Misc	\$0.00	\$0.00	(\$201.95)	(\$199.99)
451	409101 Federal Income Tax	\$0.00	\$0.00	(\$3,013,043.57)	(\$2,899,570.04)
452	409111 State Income Tax	\$0.00	\$0.00	(\$139,620.29)	(\$213,395.74)
453	410101 Deferred Federal Income Taxes	\$0.00	\$0.00	\$3,172,764.00	\$2,973,847.00
454	410111 Deferred State Income Taxes	\$0.00	\$0.00	\$150,525.00	(\$31,799.00)
455	426060 Misc NonUtil Exp-CHARIT CONTR	\$0.00	\$0.00	\$0.00	\$0.00
456	426080 Misc NonUtil Exp-ACQUISITIONS	\$0.00	\$0.00	\$0.00	\$0.00
457	426090 Misc NonUtil Exp-NON-CUST REL	\$0.00	\$0.00	(\$3.36)	\$0.00
458	426210 Misc NonUtil-Acq-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
459	426230 Misc NonUtil-Acq-Prof Services	\$0.00	\$0.00	\$0.00	\$0.00
460	426310 Misc NonUtil-N-Cust-Payroll-Rg	\$0.00	\$0.00	\$0.00	\$0.00
461	426320 Misc NonUtil-N-Cust-Trv & Pers	(\$54.71)	\$0.00	\$0.00	(\$78.27)
462	426900 Misc NonUtil Exp-OTHER	\$0.00	\$0.00	\$0.00	(\$27.68)
463	426940 Misc NonUtil Exp-OTHER-Promo Mat	\$0.00	\$0.00	\$0.00	\$0.00
464	426950 Misc NonUtil-Nontax Ded Bus Ex	\$0.00	\$0.00	\$0.00	\$0.00
465	427200 Interest Expense-Short-Term De	\$0.00	\$0.00	\$0.00	\$0.00
466	427300 Interest Expense-Long-Term Deb	\$0.00	\$0.00	\$0.00	\$0.00
467	427310 Interest Expense-Pushdown	\$0.00	\$0.00	\$0.00	\$0.00
468	427400 Interest Expense-Customer Depo	\$0.00	\$0.00	\$0.00	\$0.00
469	427500 Interest Expense-Other	(\$145.22)	(\$31.75)	(\$3,456.66)	\$1,147.29
470	427600 Amort-Debt Issuance Costs	\$0.00	\$0.00	(\$420.89)	\$0.00
471	428000 Amort-Debt Disc & Expense	\$0.00	\$0.00	\$0.00	\$0.00
472	Grand Total	(\$0.01)	(\$0.00)	\$170,206.54	(\$169,770.49)
473	Check	\$0.00	\$0.00	(\$0.00)	\$0.00
474					

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