

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

Fairways Sewer

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
378	Prior Year	558.24	619.79	575.87	517.90	505.87	559.09
379	Increase (Decrease)	50.38	(78.58)	182.61	59.30	76.59	(25.73)
380	759800 SW-Ins-Other-A&G						
381	Test Year	630.69	630.69	630.69	630.71	630.71	630.71
382	Prior Year	621.79	621.79	621.79	621.79	621.79	621.79
383	Increase (Decrease)	8.90	8.90	8.90	8.92	8.92	8.92
384	766800 SW-Reg Com-Amort Rate Case-A&G						
385	Test Year	1,208.08	1,208.08	1,208.08	1,208.08	1,208.08	1,208.08
386	Prior Year	477.28	477.28	477.28	477.28	477.28	477.28
387	Increase (Decrease)	730.80	730.80	730.80	730.80	730.80	730.80
388	775700 SW-Misc-Cust Accts						
389	Test Year	34.76	34.76	70.01	34.76	34.76	34.76
390	Prior Year	35.04	35.04	35.04	35.04	35.04	35.04
391	Increase (Decrease)	(0.28)	(0.28)	34.97	(0.28)	(0.28)	(0.28)
392	775800 SW-Misc-A&G						
393	Test Year	87.91	65.07	14.67	18.53	9.78	8.45
394	Prior Year	58.75	53.07	52.47	88.34	(15.97)	(64.04)
395	Increase (Decrease)	29.16	12.00	(37.80)	(69.81)	25.75	72.49
396	775804 SW-Misc-A&G-ACT&EVNT 50% D						
397	Test Year	-	-	-	-	-	-
398	Prior Year	-	-	-	-	-	-
399	Increase (Decrease)	-	-	-	-	-	-
400	775805 SW-Misc-A&G-Civic Org Events						
401	Test Year	-	-	-	13.82	-	-
402	Prior Year	-	-	-	-	-	-
403	Increase (Decrease)	-	-	-	13.82	-	-
404	775808 SW-Misc-A&G-COMM EXP						
405	Test Year	642.12	617.57	771.02	501.94	673.49	732.84
406	Prior Year	658.21	633.32	673.63	808.10	723.77	695.73

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Test Year of January - December 2021
By Rate Division

Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
378	Prior Year	613.98	587.95	546.02	608.07	574.50	503.36	6,770.64
379	Increase (Decrease)	(118.79)	(20.28)	(7.57)	30.26	(61.03)	(5,741.06)	(5,653.90)
380	759800 SW-Ins-Other-A&G							
381	Test Year	633.20	633.20	633.20	634.20	634.20	634.20	7,586.40
382	Prior Year	619.67	619.67	619.67	618.43	618.43	618.43	7,445.04
383	Increase (Decrease)	13.53	13.53	13.53	15.77	15.77	15.77	141.36
384	766800 SW-Reg Com-Amort Rate Case-A&G							
385	Test Year	1,208.08	1,208.08	1,208.08	1,208.08	1,208.08	1,208.08	14,496.96
386	Prior Year	477.28	477.28	477.28	1,208.08	1,208.08	1,208.08	7,919.76
387	Increase (Decrease)	730.80	730.80	730.80	-	-	-	6,577.20
388	775700 SW-Misc-Cust Accts							
389	Test Year	34.90	34.90	34.90	34.96	34.96	17.48	435.91
390	Prior Year	34.92	34.92	34.92	34.85	34.85	175.87	560.57
391	Increase (Decrease)	(0.02)	(0.02)	(0.02)	0.11	0.11	(158.39)	(124.66)
392	775800 SW-Misc-A&G							
393	Test Year	88.25	27.93	(50.19)	49.07	51.11	237.80	608.38
394	Prior Year	262.30	8.83	48.63	1,006.28	3.59	131.43	1,633.68
395	Increase (Decrease)	(174.05)	19.10	(98.82)	(957.21)	47.52	106.37	(1,025.30)
396	775804 SW-Misc-A&G-ACT&EVNT 50% D							
397	Test Year	-	-	-	-	-	-	-
398	Prior Year	-	0.32	-	(0.32)	-	-	-
399	Increase (Decrease)	-	(0.32)	-	0.32	-	-	-
400	775805 SW-Misc-A&G-Civic Org Events							
401	Test Year	-	-	-	-	-	-	13.82
402	Prior Year	-	-	-	-	-	-	-
403	Increase (Decrease)	-	-	-	-	-	-	13.82
404	775808 SW-Misc-A&G-COMM EXP							
405	Test Year	635.97	787.53	647.12	697.08	587.48	640.45	7,934.61
406	Prior Year	673.28	718.68	513.63	925.45	698.78	560.26	8,382.84

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407	Increase (Decrease)	(16.09)	(15.75)	97.39	(306.16)	(50.28)	37.11
408	775809 SW-Misc-A&G-TOLL FREE						
409	Test Year	-	-	-	-	-	-
410	Prior Year	-	-	-	-	-	-
411	Increase (Decrease)	-	-	-	-	-	-
412	775810 SW-Misc-A&G-DATA LINES						
413	Test Year	869.05	827.82	1,110.94	994.60	788.78	718.26
414	Prior Year	677.49	814.86	947.77	906.78	636.24	1,112.30
415	Increase (Decrease)	191.56	12.96	163.17	87.82	152.54	(394.04)
416	775812 SW-Misc-A&G-NETWORK SUPPORT						
417	Test Year	0.09	-	2.20	0.07	-	0.56
418	Prior Year	-	-	-	1.54	-	-
419	Increase (Decrease)	0.09	-	2.20	(1.47)	-	0.56
420	775816 SW-Misc-A&G-CONTRIB						
421	Test Year	-	3.04	-	-	-	3.69
422	Prior Year	-	-	-	-	3.10	-
423	Increase (Decrease)	-	3.04	-	-	(3.10)	3.69
424	775819 SW-Misc-A&G-Office Supplies						
425	Test Year	79.41	172.45	90.86	115.80	129.34	69.80
426	Prior Year	68.28	116.22	93.28	987.12	121.03	(150.67)
427	Increase (Decrease)	11.13	56.23	(2.42)	(871.32)	8.31	220.47
428	775820 SW-Misc-A&G-DIRECTORS						
429	Test Year	271.12	-	239.96	-	31.16	239.97
430	Prior Year	515.86	(154.76)	-	361.11	-	-
431	Increase (Decrease)	(244.74)	154.76	239.96	(361.11)	31.16	239.97
432	775822 SW-Misc-A&G-DISAST RECOV						
433	Test Year	431.07	431.07	431.07	431.07	431.07	431.07
434	Prior Year	431.43	431.43	431.43	431.43	431.43	431.43
435	Increase (Decrease)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)	(0.36)

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Test Year of January - December 2021
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407	Increase (Decrease)			133.49	(228.37)	(111.30)	(19.81)	(448.23)
408	775809 SW-Misc-A&G-TOLL FREE		68.85					
409	Test Year	-	-	-	-	-	-	-
410	Prior Year	-	-	-	0.02	-	-	0.02
411	Increase (Decrease)	-	-	-	(0.02)	-	-	(0.02)
412	775810 SW-Misc-A&G-DATA LINES							
413	Test Year	788.65	1,354.73	663.73	867.38	858.87	283.66	10,126.47
414	Prior Year	599.24	1,015.69	620.84	1,114.25	1,097.25	907.71	10,450.42
415	Increase (Decrease)	189.41	339.04	42.89	(246.87)	(238.38)	(624.05)	(323.95)
416	775812 SW-Misc-A&G-NETWORK SUPPORT							
417	Test Year	-	1.82	-	(3.39)	-	0.46	1.81
418	Prior Year	-	0.11	-	-	-	-	1.65
419	Increase (Decrease)	-	1.71	-	(3.39)	-	0.46	0.16
420	775816 SW-Misc-A&G-CONTRIB							
421	Test Year	3.16	-	-	-	-	-	9.89
422	Prior Year	-	-	-	-	-	3.17	6.27
423	Increase (Decrease)	3.16	-	-	-	-	(3.17)	3.62
424	775819 SW-Misc-A&G-Office Supplies							
425	Test Year	73.76	251.40	52.60	45.07	103.81	76.06	1,260.36
426	Prior Year	47.69	91.19	42.07	87.37	56.09	126.47	1,686.14
427	Increase (Decrease)	26.07	160.21	10.53	(42.30)	47.72	(50.41)	(425.78)
428	775820 SW-Misc-A&G-DIRECTORS							
429	Test Year	31.29	-	-	272.63	-	241.29	1,327.42
430	Prior Year	277.31	-	-	276.75	-	-	1,276.27
431	Increase (Decrease)	(246.02)	-	-	(4.12)	-	241.29	51.15
432	775822 SW-Misc-A&G-DISAST RECOV							
433	Test Year	431.25	431.25	431.25	431.32	431.32	431.32	5,174.13
434	Prior Year	431.28	431.28	431.28	431.18	431.18	431.18	5,175.96
435	Increase (Decrease)	(0.03)	(0.03)	(0.03)	0.14	0.14	0.14	(1.83)

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436	775824 SW-Misc-A&G-DUES						
437	Test Year	137.50	98.15	96.53	98.47	188.25	612.30
438	Prior Year	133.85	123.82	114.37	140.41	397.45	110.66
439	Increase (Decrease)	3.65	(25.67)	(17.84)	(41.94)	(209.20)	501.64
440	775825 SW-Misc-A&G-Promotional Items						
441	Test Year	-	-	3.89	-	-	0.58
442	Prior Year	-	4.92	-	-	0.59	3.81
443	Increase (Decrease)	-	(4.92)	3.89	-	(0.59)	(3.23)
444	775827 SW-Misc-A&G-FINES&PENALTIES						
445	Test Year	7.89	14.07	899.80	1.76	5.59	5.33
446	Prior Year	4.35	2,155.82	66.61	0.01	1.30	6.60
447	Increase (Decrease)	3.54	(2,141.75)	833.19	1.75	4.29	(1.27)
448	775828 SW-Misc-A&G-LIC&PER						
449	Test Year	211.24	332.65	221.28	287.00	210.80	288.33
450	Prior Year	478.92	352.18	350.01	373.62	428.12	441.78
451	Increase (Decrease)	(267.68)	(19.53)	(128.73)	(86.62)	(217.32)	(153.45)
452	775830 SW-Misc-A&G-MAIL&POST						
453	Test Year	4.97	25.12	7.46	2.62	18.56	8.70
454	Prior Year	13.31	9.64	7.13	9.75	205.35	(58.10)
455	Increase (Decrease)	(8.34)	15.48	0.33	(7.13)	(186.79)	66.80
456	775831 SW-Misc-A&G-MAIL OVERNIGHT						
457	Test Year	16.96	41.76	66.14	31.48	29.66	48.70
458	Prior Year	43.22	48.04	62.23	46.93	44.50	41.92
459	Increase (Decrease)	(26.26)	(6.28)	3.91	(15.45)	(14.84)	6.78
460	775832 SW-Misc-A&G-MAINT						
461	Test Year	72.45	72.44	72.44	72.45	72.45	72.45
462	Prior Year	20.70	18.22	173.30	69.92	69.92	69.92
463	Increase (Decrease)	51.75	54.22	(100.86)	2.53	2.53	2.53
464	775834 SW-Misc-A&G-MEALS 100% DED						

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436	775824 SW-Misc-A&G-DUES							
437	Test Year	134.40	189.96	184.00	187.67	312.72	238.35	2,478.30
438	Prior Year	168.45	239.06	356.14	158.16	158.28	203.48	2,304.13
439	Increase (Decrease)	(34.05)	(49.10)	(172.14)	29.51	154.44	34.87	174.17
440	775825 SW-Misc-A&G-Promotional Items							
441	Test Year	-	-	0.65	-	-	-	5.12
442	Prior Year	-	-	3.75	4.88	-	-	17.95
443	Increase (Decrease)	-	-	(3.10)	(4.88)	-	-	(12.83)
444	775827 SW-Misc-A&G-FINES&PENALTIES							
445	Test Year	9.45	906.36	14.99	0.80	53.12	78.85	1,998.01
446	Prior Year	1.04	29.38	7.48	40.51	14.30	47.40	2,374.80
447	Increase (Decrease)	8.41	876.98	7.51	(39.71)	38.82	31.45	(376.79)
448	775828 SW-Misc-A&G-LIC&PER							
449	Test Year	561.55	125.22	211.80	210.84	210.84	290.34	3,161.89
450	Prior Year	356.27	254.75	517.32	374.55	283.42	280.58	4,491.52
451	Increase (Decrease)	205.28	(129.53)	(305.52)	(163.71)	(72.58)	9.76	(1,329.63)
452	775830 SW-Misc-A&G-MAIL&POST							
453	Test Year	15.30	16.16	13.82	7.64	14.49	8.27	143.11
454	Prior Year	247.37	5.02	17.48	104.57	7.04	1.96	570.52
455	Increase (Decrease)	(232.07)	11.14	(3.66)	(96.93)	7.45	6.31	(427.41)
456	775831 SW-Misc-A&G-MAIL OVERNIGHT							
457	Test Year	19.73	24.10	41.60	23.62	47.34	59.92	451.01
458	Prior Year	44.23	30.91	33.11	32.15	19.30	34.29	480.83
459	Increase (Decrease)	(24.50)	(6.81)	8.49	(8.53)	28.04	25.63	(29.82)
460	775832 SW-Misc-A&G-MAINT							
461	Test Year	72.73	72.73	73.29	73.41	73.41	73.41	873.66
462	Prior Year	69.68	69.68	70.20	70.14	81.92	70.06	853.66
463	Increase (Decrease)	3.05	3.05	3.09	3.27	(8.51)	3.35	20.00
464	775834 SW-Misc-A&G-MEALS 100% DED							

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465	Test Year	4.11	18.38	8.01	10.85	13.97	7.51
466	Prior Year	65.27	53.90	37.00	17.17	43.71	44.62
467	Increase (Decrease)	(61.16)	(35.52)	(28.99)	(6.32)	(29.74)	(37.11)
468	775836 SW-Misc-A&G-MEALS 50% DED						
469	Test Year	4.79	0.65	7.46	15.13	29.76	28.94
470	Prior Year	39.53	26.45	51.83	7.68	1.50	5.72
471	Increase (Decrease)	(34.74)	(25.80)	(44.37)	7.45	28.26	23.22
472	775840 SW-Misc-A&G-SEMINARS						
473	Test Year	66.44	65.68	28.16	129.83	20.04	104.72
474	Prior Year	128.82	5.40	51.45	(7.99)	8.62	0.82
475	Increase (Decrease)	(62.38)	60.28	(23.29)	137.82	11.42	103.90
476	775842 SW-Misc-A&G-SUBSCRIPT						
477	Test Year	48.95	15.13	61.82	31.54	41.45	6.02
478	Prior Year	97.91	31.02	1.66	4.90	46.81	10.13
479	Increase (Decrease)	(48.96)	(15.89)	60.16	26.64	(5.36)	(4.11)
480	775846 SW-Misc-A&G-TRV						
481	Test Year	7.05	30.41	17.90	38.50	44.45	38.52
482	Prior Year	25.66	45.94	19.12	32.80	33.23	4.88
483	Increase (Decrease)	(18.61)	(15.53)	(1.22)	5.70	11.22	33.64
484	775847 SW-Misc-A&G-TRV-Mile Reim						
485	Test Year	-	0.15	-	0.05	0.06	0.41
486	Prior Year	12.84	(1.90)	0.69	0.40	0.07	10.44
487	Increase (Decrease)	(12.84)	2.05	(0.69)	(0.35)	(0.01)	(10.03)
488	775848 SW-Misc-A&G-TRV-TRANSPOR						
489	Test Year	-	-	1.31	0.07	3.32	1.73
490	Prior Year	15.69	1.88	7.72	85.71	0.04	-
491	Increase (Decrease)	(15.69)	(1.88)	(6.41)	(85.64)	3.28	1.73
492	775849 SW-Misc-A&G-TRV-Airplane						
493	Test Year	0.56	-	0.67	17.96	3.13	40.79

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		<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Grand Total</u>
465	Test Year	50.18	34.87	33.66	30.09	26.99	80.66	319.28
466	Prior Year	74.20	2.11	17.30	40.78	9.62	43.07	448.75
467	Increase (Decrease)	(24.02)	32.76	16.36	(10.69)	17.37	37.59	(129.47)
468	775836 SW-Misc-A&G-MEALS 50% DED							
469	Test Year	16.02	24.01	19.72	9.00	37.46	19.31	212.25
470	Prior Year	6.11	7.59	3.82	20.43	13.71	4.84	189.21
471	Increase (Decrease)	9.91	16.42	15.90	(11.43)	23.75	14.47	23.04
472	775840 SW-Misc-A&G-SEMINARS							
473	Test Year	243.35	142.33	42.32	2.31	39.64	56.74	941.56
474	Prior Year	305.81	277.82	16.35	13.10	66.80	59.61	926.61
475	Increase (Decrease)	(62.46)	(135.49)	25.97	(10.79)	(27.16)	(2.87)	14.95
476	775842 SW-Misc-A&G-SUBSCRIPT							
477	Test Year	28.43	7.98	83.36	163.72	17.53	22.62	528.55
478	Prior Year	28.81	156.14	150.84	69.73	13.91	20.87	632.73
479	Increase (Decrease)	(0.38)	(148.16)	(67.48)	93.99	3.62	1.75	(104.18)
480	775846 SW-Misc-A&G-TRV							
481	Test Year	33.31	55.90	61.85	49.13	37.69	69.87	484.58
482	Prior Year	29.59	33.25	33.68	31.20	36.51	39.23	365.09
483	Increase (Decrease)	3.72	22.65	28.17	17.93	1.18	30.64	119.49
484	775847 SW-Misc-A&G-TRV-Mile Reim							
485	Test Year	1.78	0.23	1.43	0.53	1.59	4.27	10.50
486	Prior Year	0.04	-	0.95	0.04	0.92	-	24.49
487	Increase (Decrease)	1.74	0.23	0.48	0.49	0.67	4.27	(13.99)
488	775848 SW-Misc-A&G-TRV-TRANSPOR							
489	Test Year	4.78	3.71	1.44	0.19	11.62	6.34	34.51
490	Prior Year	3.06	0.36	0.53	21.04	0.11	-	136.14
491	Increase (Decrease)	1.72	3.35	0.91	(20.85)	11.51	6.34	(101.63)
492	775849 SW-Misc-A&G-TRV-Airplane							
493	Test Year	18.64	19.36	11.87	8.21	43.65	23.67	188.51

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Fairways Sewer

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494	Prior Year	93.68	77.27	43.70	(19.01)	-	15.35
495	Increase (Decrease)	(93.12)	(77.27)	(43.03)	36.97	3.13	25.44
496	775850 SW-Misc-A&G-TRV-HOTEL						
497	Test Year	11.47	-	17.95	6.67	59.33	51.17
498	Prior Year	125.33	28.33	41.28	19.80	-	2.16
499	Increase (Decrease)	(113.86)	(28.33)	(23.33)	(13.13)	59.33	49.01
500	775856 SW-Misc-A&G-UNIFORMS						
501	Test Year	2.07	-	35.01	1.31	5.98	77.80
502	Prior Year	6.45	0.72	5.86	-	-	-
503	Increase (Decrease)	(4.38)	(0.72)	29.15	1.31	5.98	77.80
504	775858 SW-Misc-A&G-Bank Fees						
505	Test Year	257.78	52.10	46.63	533.96	50.04	698.82
506	Prior Year	306.02	(80.07)	445.44	53.79	266.02	707.25
507	Increase (Decrease)	(48.24)	132.17	(398.81)	480.17	(215.98)	(8.43)
508	775861 SW-Misc-A&G-SERVICE CLEARING						
509	Test Year	-	-	-	46.61	-	-
510	Prior Year	-	-	149.56	-	-	-
511	Increase (Decrease)	-	-	(149.56)	46.61	-	-
512	775865 SW-Misc-A&G-AR/AP Adj						
513	Test Year	0.25	-	-	-	-	-
514	Prior Year	-	-	-	-	-	-
515	Increase (Decrease)	0.25	-	-	-	-	-
516	775866 SW-Misc-A&G-Utilities						
517	Test Year	-	-	-	-	-	-
518	Prior Year	26.26	10.36	-	-	-	-
519	Increase (Decrease)	(26.26)	(10.36)	-	-	-	-
520	776210 SW-Cap OH Credit-Labor						
521	Test Year	(631.05)	(305.93)	(1,040.08)	(577.25)	(628.69)	(682.29)
522	Prior Year	(322.53)	(398.14)	(174.95)	(113.56)	(205.10)	(418.64)

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494	Prior Year	22.66	0.32	(1.23)	37.60	0.82	1.06	272.22
495	Increase (Decrease)	(4.02)	19.04	13.10	(29.39)	42.83	22.61	(83.71)
496	775850 SW-Misc-A&G-TRV-HOTEL							
497	Test Year	66.17	74.89	40.38	39.12	117.00	58.64	542.79
498	Prior Year	8.10	3.11	3.63	134.34	28.32	5.25	399.65
499	Increase (Decrease)	58.07	71.78	36.75	(95.22)	88.68	53.39	143.14
500	775856 SW-Misc-A&G-UNIFORMS							
501	Test Year	-	-	-	-	2.02	114.97	239.16
502	Prior Year	-	-	-	-	-	-	13.03
503	Increase (Decrease)	-	-	-	-	2.02	114.97	226.13
504	775858 SW-Misc-A&G-Bank Fees							
505	Test Year	51.96	205.53	52.24	998.98	59.55	888.73	3,896.32
506	Prior Year	260.12	52.31	779.32	256.36	52.19	783.53	3,882.28
507	Increase (Decrease)	(208.16)	153.22	(727.08)	742.62	7.36	105.20	14.04
508	775861 SW-Misc-A&G-SERVICE CLEARING							
509	Test Year	128.12	-	-	69.89	-	-	244.62
510	Prior Year	31.67	-	83.91	-	-	86.86	352.00
511	Increase (Decrease)	96.45	-	(83.91)	69.89	-	(86.86)	(107.38)
512	775865 SW-Misc-A&G-AR/AP Adj							
513	Test Year	-	-	-	-	-	-	0.25
514	Prior Year	-	-	-	-	-	-	-
515	Increase (Decrease)	-	-	-	-	-	-	0.25
516	775866 SW-Misc-A&G-Utilities							
517	Test Year	-	-	-	-	-	-	-
518	Prior Year	9.98	-	-	-	-	-	46.60
519	Increase (Decrease)	(9.98)	-	-	-	-	-	(46.60)
520	776210 SW-Cap OH Credit-Labor							
521	Test Year	(489.11)	(470.12)	(763.34)	(985.72)	(583.07)	(523.90)	(7,680.55)
522	Prior Year	(829.75)	(450.44)	(661.46)	(435.82)	(1,945.32)	(637.63)	(6,593.34)

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523	Increase (Decrease)	(308.52)	92.21	(865.13)	(463.69)	(423.59)	(263.65)
524	776220 SW-Cap OH Credit-Benefits						
525	Test Year	(1,167.30)	(786.07)	(2,598.81)	(1,212.93)	(964.21)	(1,124.21)
526	Prior Year	(640.30)	(1,147.83)	(626.44)	(412.36)	(242.28)	(1,258.90)
527	Increase (Decrease)	(527.00)	361.76	(1,972.37)	(800.57)	(721.93)	134.69
528	776230 SW-Cap OH Credit-PR Taxes						
529	Test Year	(307.04)	(206.28)	(977.60)	(313.62)	(310.98)	(285.89)
530	Prior Year	(178.29)	(381.27)	(187.50)	(96.11)	(69.44)	(298.14)
531	Increase (Decrease)	(128.75)	174.99	(790.10)	(217.51)	(241.54)	12.25
532	776240 SW-Cap OH Credit-Other						
533	Test Year	(590.87)	(553.76)	(1,167.43)	(700.14)	(637.12)	(712.71)
534	Prior Year	(352.46)	(755.61)	(296.25)	(196.87)	(130.97)	(603.18)
535	Increase (Decrease)	(238.41)	201.85	(871.18)	(503.27)	(506.15)	(109.53)
536							
537	4-Other Expense						
538	403200 Deprec Exp-Utility Plant-SWR						
539	Test Year	41,550.54	41,576.49	41,651.80	41,960.52	42,226.88	42,274.01
540	Prior Year	40,548.33	40,717.67	40,774.87	40,786.72	40,799.35	40,918.81
541	Increase (Decrease)	1,002.21	858.82	876.93	1,173.80	1,427.53	1,355.20
542	403220 Deprec Exp-Other Phy Prop-SWR						
543	Test Year	3,338.05	3,349.25	3,326.86	3,383.36	4,530.03	2,110.43
544	Prior Year	2,656.91	2,783.29	2,805.03	2,817.68	2,827.62	3,123.35
545	Increase (Decrease)	681.14	565.96	521.83	565.68	1,702.41	(1,012.92)
546	404827 Pension - Non Service Cost						
547	Test Year	(85.03)	(85.04)	(145.60)	(105.26)	(105.27)	(96.52)
548	Prior Year	(36.14)	(35.86)	(35.53)	(134.93)	(60.45)	(60.45)
549	Increase (Decrease)	(48.89)	(49.18)	(110.07)	29.67	(44.82)	(36.07)
550	404828 OPEB - Non Service Cost						
551	Test Year	74.56	74.46	(50.19)	32.93	32.94	32.92

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523	Increase (Decrease)	340.64	(19.68)	(101.88)	(549.90)	1,362.25	113.73	(1,087.21)
524	776220 SW-Cap OH Credit-Benefits							
525	Test Year	(749.85)	(989.45)	(1,275.07)	(1,472.95)	(614.17)	(601.02)	(13,556.04)
526	Prior Year	(1,460.16)	(1,549.87)	(1,375.55)	(1,159.20)	(1,324.25)	(807.87)	(12,005.01)
527	Increase (Decrease)	710.31	560.42	100.48	(313.75)	710.08	206.85	(1,551.03)
528	776230 SW-Cap OH Credit-PR Taxes							
529	Test Year	(169.86)	(220.29)	(316.01)	(327.88)	(150.45)	(140.54)	(3,726.44)
530	Prior Year	(364.41)	(361.97)	(324.10)	(263.13)	(464.00)	(197.08)	(3,185.44)
531	Increase (Decrease)	194.55	141.68	8.09	(64.75)	313.55	56.54	(541.00)
532	776240 SW-Cap OH Credit-Other							
533	Test Year	(577.99)	(686.92)	(780.69)	(916.39)	(413.33)	(426.56)	(8,163.91)
534	Prior Year	(988.88)	(1,171.74)	(765.61)	(620.39)	(827.80)	320.66	(6,389.10)
535	Increase (Decrease)	410.89	484.82	(15.08)	(296.00)	414.47	(747.22)	(1,774.81)
536								
537	4-Other Expense							
538	403200 Deprec Exp-Utility Plant-SWR							
539	Test Year	42,336.79	42,354.04	42,494.53	42,639.36	42,763.30	57,476.14	521,304.40
540	Prior Year	40,948.81	40,987.45	41,073.02	41,467.56	41,494.52	41,770.55	492,287.66
541	Increase (Decrease)	1,387.98	1,366.59	1,421.51	1,171.80	1,268.78	15,705.59	29,016.74
542	403220 Deprec Exp-Other Phy Prop-SWR							
543	Test Year	3,238.84	3,285.87	3,188.00	3,209.30	3,238.29	4,329.43	40,527.71
544	Prior Year	3,136.44	3,211.56	3,241.59	3,307.93	3,585.68	4,227.71	37,724.79
545	Increase (Decrease)	102.40	74.31	(53.59)	(98.63)	(347.39)	101.72	2,802.92
546	404827 Pension - Non Service Cost							
547	Test Year	(104.96)	(102.58)	(102.52)	(102.64)	(102.83)	(102.63)	(1,240.88)
548	Prior Year	(60.23)	(60.11)	(60.23)	(60.09)	(60.10)	(60.11)	(724.23)
549	Increase (Decrease)	(44.73)	(42.47)	(42.29)	(42.55)	(42.73)	(42.52)	(516.65)
550	404828 OPEB - Non Service Cost							
551	Test Year	33.07	33.14	33.08	33.10	33.28	33.09	396.38

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552	Prior Year	36.33	36.45	36.58	26.31	33.99	33.99
553	Increase (Decrease)	38.23	38.01	(86.77)	6.62	(1.05)	(1.07)
554	407321 Amort-CIAC-SWR						
555	Test Year	(17,248.25)	(17,253.57)	(17,269.37)	(17,343.80)	(17,667.03)	(17,703.11)
556	Prior Year	(16,943.31)	(16,958.74)	(16,958.74)	(16,958.74)	(16,974.82)	(17,084.17)
557	Increase (Decrease)	(304.94)	(294.83)	(310.63)	(385.06)	(692.21)	(618.94)
558	407400 Amort Regulatory Debits						
559	Test Year	18.12	18.12	18.12	18.12	18.12	18.12
560	Prior Year	18.26	18.26	18.26	18.26	18.26	18.26
561	Increase (Decrease)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)	(0.14)
562	408101 Assessment-PUC						
563	Test Year	211.41	203.73	217.29	215.32	247.85	247.70
564	Prior Year	222.26	224.34	222.97	221.49	223.04	224.84
565	Increase (Decrease)	(10.85)	(20.61)	(5.68)	(6.17)	24.81	22.86
566	408110 Property Taxes						
567	Test Year	182.03	171.73	182.03	159.92	176.54	176.64
568	Prior Year	163.83	163.83	163.83	164.17	163.83	163.83
569	Increase (Decrease)	18.20	7.90	18.20	(4.25)	12.71	12.81
570	408121 Payroll Taxes-FICA						
571	Test Year	1,393.97	1,293.18	2,917.64	1,290.05	1,516.76	1,289.00
572	Prior Year	1,397.87	1,942.79	2,032.02	1,386.76	1,248.44	1,360.90
573	Increase (Decrease)	(3.90)	(649.61)	885.62	(96.71)	268.32	(71.90)
574	408122 Payroll Taxes-FUTA						
575	Test Year	95.91	45.20	12.07	1.26	2.80	1.66
576	Prior Year	82.87	28.29	5.43	1.21	1.13	1.44
577	Increase (Decrease)	13.04	16.91	6.64	0.05	1.67	0.22
578	408123 Payroll Taxes-SUTA						
579	Test Year	234.04	133.04	192.34	(342.37)	45.69	43.05
580	Prior Year	125.67	84.09	62.55	25.96	25.30	11.81

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552	Prior Year	33.88	33.95	33.88	33.82	33.81	33.81	406.80
553	Increase (Decrease)	(0.81)	(0.81)	(0.80)	(0.72)	(0.53)	(0.72)	(10.42)
554	407321 Amort-CIAC-SWR							
555	Test Year	(17,714.82)	(17,723.59)	(17,760.64)	(17,783.69)	(17,798.30)	(17,798.30)	(211,064.47)
556	Prior Year	(17,127.06)	(17,137.59)	(17,144.90)	(17,202.71)	(17,207.51)	(17,392.63)	(205,090.92)
557	Increase (Decrease)	(587.76)	(586.00)	(615.74)	(580.98)	(590.79)	(405.67)	(5,973.55)
558	407400 Amort Regulatory Debits							
559	Test Year	18.19	18.19	18.19	18.22	18.22	18.22	217.95
560	Prior Year	18.20	18.20	18.20	18.16	18.16	18.16	218.64
561	Increase (Decrease)	(0.01)	(0.01)	(0.01)	0.06	0.06	0.06	(0.69)
562	408101 Assessment-PUC							
563	Test Year	243.46	238.71	(234.67)	698.02	221.43	214.53	2,724.78
564	Prior Year	224.83	225.76	222.12	211.74	228.03	202.64	2,654.06
565	Increase (Decrease)	18.63	12.95	(456.79)	486.28	(6.60)	11.89	70.72
566	408110 Property Taxes							
567	Test Year	184.97	176.72	176.72	348.77	348.77	348.71	2,633.55
568	Prior Year	163.69	163.69	163.69	273.02	267.55	(270.72)	1,744.24
569	Increase (Decrease)	21.28	13.03	13.03	75.75	81.22	619.43	889.31
570	408121 Payroll Taxes-FICA							
571	Test Year	1,216.92	1,633.32	1,308.94	1,791.14	1,247.78	1,870.03	18,768.73
572	Prior Year	1,557.04	1,387.01	1,380.95	1,561.52	1,612.45	1,766.12	18,633.87
573	Increase (Decrease)	(340.12)	246.31	(72.01)	229.62	(364.67)	103.91	134.86
574	408122 Payroll Taxes-FUTA							
575	Test Year	2.09	2.87	1.96	2.23	1.55	1.98	171.58
576	Prior Year	2.13	2.54	1.13	1.85	2.13	0.26	130.41
577	Increase (Decrease)	(0.04)	0.33	0.83	0.38	(0.58)	1.72	41.17
578	408123 Payroll Taxes-SUTA							
579	Test Year	(103.89)	27.13	17.32	(58.35)	12.60	11.78	212.38
580	Prior Year	(52.83)	9.25	6.37	4.74	3.46	1.59	307.96

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581	Increase (Decrease)	108.37	48.95	129.79	(368.33)	20.39	31.24
582	408139 Other Taxes-Misc						
583	Test Year	-	-	-	-	-	-
584	Prior Year	-	-	-	-	-	-
585	Increase (Decrease)	-	-	-	-	-	-
586	408205 Other Taxes-Franchise Tax						
587	Test Year	695.75	695.75	721.20	695.78	695.78	716.81
588	Prior Year	695.79	695.63	718.42	695.80	695.71	718.05
589	Increase (Decrease)	(0.04)	0.12	2.78	(0.02)	0.07	(1.24)
590	409101 Federal Income Tax						
591	Test Year	10,310.64	11,945.56	(123,100.58)	14,428.14	25,827.62	(4,401.44)
592	Prior Year	7,551.51	8,298.57	13,577.01	4,376.00	10,484.60	10,101.17
593	Increase (Decrease)	2,759.13	3,646.99	(136,677.59)	10,052.14	15,343.02	(14,502.61)
594	409111 State Income Tax						
595	Test Year	1,258.93	1,458.55	(1,307.73)	1,761.68	3,153.56	(258.71)
596	Prior Year	922.04	1,013.26	1,657.75	534.31	1,280.17	1,233.36
597	Increase (Decrease)	336.89	445.29	(2,965.48)	1,227.37	1,873.39	(1,492.07)
598	410101 Deferred Federal Income Taxes						
599	Test Year	(6,223.35)	(6,543.75)	137,140.84	(6,351.51)	(6,516.04)	21,428.52
600	Prior Year	(6,716.40)	(6,937.41)	(7,119.75)	(6,407.66)	(6,139.33)	(6,170.46)
601	Increase (Decrease)	493.05	393.66	144,260.59	56.15	(376.71)	27,598.98
602	410111 Deferred State Income Taxes						
603	Test Year	(663.96)	(698.15)	9,829.54	(677.64)	(695.19)	2,358.16
604	Prior Year	(716.56)	(740.15)	(759.60)	(683.62)	(655.00)	(658.32)
605	Increase (Decrease)	52.60	42.00	10,589.14	5.98	(40.19)	3,016.48
606	426060 Misc NonUtil Exp-CHARIT CONTR						
607	Test Year	-	-	11.93	-	-	5.96
608	Prior Year	-	-	-	-	3.01	-
609	Increase (Decrease)	-	-	11.93	-	(3.01)	5.96

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581	Increase (Decrease)	(51.06)	17.88	10.95	(63.09)	9.14	10.19	(95.58)
582	408139 Other Taxes-Misc							
583	Test Year	-	3.51	-	-	-	-	3.51
584	Prior Year	-	3.08	-	-	-	-	3.08
585	Increase (Decrease)	-	0.43	-	-	-	-	0.43
586	408205 Other Taxes-Franchise Tax							
587	Test Year	698.53	698.53	719.65	699.62	699.62	720.77	8,457.79
588	Prior Year	693.33	693.33	715.59	788.58	(1,404.56)	714.18	6,419.85
589	Increase (Decrease)	5.20	5.20	4.06	(88.96)	2,104.18	6.59	2,037.94
590	409101 Federal Income Tax							
591	Test Year	21,266.95	14,808.49	(5,543.80)	20,674.63	16,126.97	(51,600.40)	(49,257.22)
592	Prior Year	15,597.15	12,689.82	(169,325.37)	14,132.60	8,610.77	22,231.23	(41,674.94)
593	Increase (Decrease)	5,669.80	2,118.67	163,781.57	6,542.03	7,516.20	(73,831.63)	(7,582.28)
594	409111 State Income Tax							
595	Test Year	2,596.69	1,808.12	(719.52)	2,524.38	1,969.10	(2,053.95)	12,191.10
596	Prior Year	1,904.41	1,549.43	(9,867.41)	1,725.59	1,051.38	(5,439.78)	(2,435.49)
597	Increase (Decrease)	692.28	258.69	9,147.89	798.79	917.72	3,385.83	14,626.59
598	410101 Deferred Federal Income Taxes							
599	Test Year	(6,086.56)	(6,080.77)	17,196.71	(7,351.31)	(7,790.13)	54,699.12	177,521.77
600	Prior Year	(5,348.11)	(5,255.60)	181,711.84	(6,235.15)	(5,159.43)	(13,039.49)	107,183.05
601	Increase (Decrease)	(738.45)	(825.17)	(164,515.13)	(1,116.16)	(2,630.70)	67,738.61	70,338.72
602	410111 Deferred State Income Taxes							
603	Test Year	(649.37)	(648.75)	2,180.70	(784.30)	(831.12)	(3,268.50)	5,451.42
604	Prior Year	(570.58)	(560.71)	10,987.74	(665.22)	(550.45)	755.45	5,182.98
605	Increase (Decrease)	(78.79)	(88.04)	(8,807.04)	(119.08)	(280.67)	(4,023.95)	268.44
606	426060 Misc NonUtil Exp-CHARIT CONTR							
607	Test Year	-	149.69	-	4.50	-	-	172.08
608	Prior Year	-	-	-	-	-	-	3.01
609	Increase (Decrease)	-	149.69	-	4.50	-	-	169.07

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Fairways Sewer

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
610	426080 Misc NonUtil Exp-ACQUISITIONS						
611	Test Year	75.50	32.47	79.16	46.81	45.97	(50.58)
612	Prior Year	66.33	47.60	66.47	76.72	94.23	61.86
613	Increase (Decrease)	9.17	(15.13)	12.69	(29.91)	(48.26)	(112.44)
614	426210 Misc NonUtil-Acq-Payroll-Rg						
615	Test Year	125.31	49.61	108.78	88.35	100.92	(73.87)
616	Prior Year	112.02	70.91	399.40	128.69	184.32	114.20
617	Increase (Decrease)	13.29	(21.30)	(290.62)	(40.34)	(83.40)	(188.07)
618	426320 Misc NonUtil-N-Cust-Trv & Pers						
619	Test Year	-	-	-	0.65	0.98	-
620	Prior Year	-	-	-	-	-	-
621	Increase (Decrease)	-	-	-	0.65	0.98	-
622	426900 Misc NonUtil Exp-OTHER						
623	Test Year	(1,923.58)	-	-	-	-	-
624	Prior Year	10,151.73	(10.47)	-	-	-	2.94
625	Increase (Decrease)	(12,075.31)	10.47	-	-	-	(2.94)
626	426950 Misc NonUtil-Nontax Ded Bus Ex						
627	Test Year	178.91	193.94	182.23	178.92	178.92	178.92
628	Prior Year	195.49	169.39	157.80	412.54	148.97	190.39
629	Increase (Decrease)	(16.58)	24.55	24.43	(233.62)	29.95	(11.47)
630	427300 Interest Expense-Long-Term Deb						
631	Test Year	1,136.37	997.20	1,071.61	983.78	1,000.76	935.27
632	Prior Year	1,535.97	1,408.73	1,483.23	1,370.07	1,385.12	1,304.76
633	Increase (Decrease)	(399.60)	(411.53)	(411.62)	(386.29)	(384.36)	(369.49)
634	427310 Interest Expense-Pushdown						
635	Test Year	17,590.23	17,436.58	17,338.60	16,906.41	17,085.21	16,829.42
636	Prior Year	16,608.77	16,538.23	16,594.30	16,115.83	16,061.66	15,901.64
637	Increase (Decrease)	981.46	898.35	744.30	790.58	1,023.55	927.78
638	427400 Interest Expense-Customer Depo						

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By Rate Division

Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
610	426080 Misc NonUtil Exp-ACQUISITIONS							
611	Test Year	6.08	26.77	64.66	44.19	57.49	21.90	450.42
612	Prior Year	74.81	75.69	99.59	58.36	127.27	(7.40)	841.53
613	Increase (Decrease)	(68.73)	(48.92)	(34.93)	(14.17)	(69.78)	29.30	(391.11)
614	426210 Misc NonUtil-Acq-Payroll-Rg							
615	Test Year	55.77	135.97	106.82	105.46	92.87	33.05	929.04
616	Prior Year	189.99	117.06	163.13	99.26	214.79	36.83	1,830.60
617	Increase (Decrease)	(134.22)	18.91	(56.31)	6.20	(121.92)	(3.78)	(901.56)
618	426320 Misc NonUtil-N-Cust-Trv & Pers							
619	Test Year	-	-	-	-	-	-	1.63
620	Prior Year	-	-	-	-	-	-	-
621	Increase (Decrease)	-	-	-	-	-	-	1.63
622	426900 Misc NonUtil Exp-OTHER							
623	Test Year	-	-	-	7.50	0.12	(7.50)	(1,923.46)
624	Prior Year	5.81	-	(8.74)	-	-	-	10,141.27
625	Increase (Decrease)	(5.81)	-	8.74	7.50	0.12	(7.50)	(12,064.73)
626	426950 Misc NonUtil-Nontax Ded Bus Ex							
627	Test Year	179.62	179.62	179.62	297.97	179.91	179.91	2,288.49
628	Prior Year	189.74	189.74	189.74	189.36	189.36	189.36	2,411.88
629	Increase (Decrease)	(10.12)	(10.12)	(10.12)	108.61	(9.45)	(9.45)	(123.39)
630	427300 Interest Expense-Long-Term Deb							
631	Test Year	930.61	898.88	833.78	776.69	825.32	770.31	11,160.58
632	Prior Year	1,315.75	1,286.17	1,219.49	1,229.79	1,165.66	1,173.33	15,878.07
633	Increase (Decrease)	(385.14)	(387.29)	(385.71)	(453.10)	(340.34)	(403.02)	(4,717.49)
634	427310 Interest Expense-Pushdown							
635	Test Year	16,769.89	16,716.48	16,492.96	16,319.36	17,967.69	18,014.90	205,467.73
636	Prior Year	15,843.55	17,181.44	17,180.17	17,090.64	17,127.42	17,049.82	199,293.47
637	Increase (Decrease)	926.34	(464.96)	(687.21)	(771.28)	840.27	965.08	6,174.26
638	427400 Interest Expense-Customer Depo							

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Fairways Sewer

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
639	Test Year	0.60	-	1.19	0.62	0.60	0.62
640	Prior Year	0.62	0.62	0.58	0.62	0.60	0.62
641	Increase (Decrease)	(0.02)	(0.62)	0.61	-	-	-
642	427500 Interest Expense-Other						
643	Test Year	4.33	-	-	-	-	-
644	Prior Year	1.36	(0.41)	-	-	-	-
645	Increase (Decrease)	2.97	0.41	-	-	-	-
646	427600 Amort-Debt Issuance Costs						
647	Test Year	984.70	976.10	970.62	946.43	956.43	942.11
648	Prior Year	1,024.12	1,019.77	1,023.22	993.72	990.38	980.51
649	Increase (Decrease)	(39.42)	(43.67)	(52.60)	(47.29)	(33.95)	(38.40)
650							
651							
652							
653	SUMMARY BY EXPENSE CATEGORY						
654	2-O&M Expense						
655	Test Year	33,896.70	41,529.56	59,731.71	46,929.97	37,362.50	52,708.89
656	Prior Year	44,235.03	41,085.27	41,171.61	68,025.19	50,240.56	47,760.43
657	Increase (Decrease)	(10,338.33)	444.29	18,560.10	(21,095.22)	(12,878.06)	4,948.46
658	3-General Expense						
659	Test Year	30,413.04	28,817.15	32,458.82	28,524.09	23,833.04	29,186.07
660	Prior Year	29,661.47	29,361.36	34,178.13	33,775.76	25,369.44	30,406.91
661	Increase (Decrease)	751.57	(544.21)	(1,719.31)	(5,251.67)	(1,536.40)	(1,220.84)
662	4-Other Expense						
663	Test Year	53,315.73	56,070.45	74,100.38	58,278.47	72,860.83	67,005.09
664	Prior Year	59,705.67	50,578.68	56,926.10	45,967.91	52,840.13	52,493.33
665	Increase (Decrease)	(6,389.94)	5,491.77	17,174.28	12,310.56	20,020.70	14,511.76

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Line#	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		<u>Jul-21</u>	<u>Aug-21</u>	<u>Sep-21</u>	<u>Oct-21</u>	<u>Nov-21</u>	<u>Dec-21</u>	<u>Grand Total</u>
639	Test Year	0.60	0.62	0.62	0.60	0.62	0.62	7.31
640	Prior Year	0.60	0.62	0.62	0.60	0.62	0.62	7.34
641	Increase (Decrease)	-	-	-	-	-	-	(0.03)
642	427500 Interest Expense-Other							
643	Test Year	-	-	-	-	-	-	4.33
644	Prior Year	-	-	-	-	-	-	0.95
645	Increase (Decrease)	-	-	-	-	-	-	3.38
646	427600 Amort-Debt Issuance Costs							
647	Test Year	945.62	933.94	921.46	905.13	942.92	945.39	11,370.85
648	Prior Year	976.93	991.70	991.63	986.46	988.58	984.10	11,951.12
649	Increase (Decrease)	(31.31)	(57.76)	(70.17)	(81.33)	(45.66)	(38.71)	(580.27)
650								
651								
652								
653	SUMMARY BY EXPENSE CATEGORY							
654	2-O&M Expense							
655	Test Year	47,027.39	61,846.09	46,301.68	47,081.62	50,387.89	43,890.75	568,694.75
656	Prior Year	41,837.12	56,230.62	35,127.41	37,659.31	39,887.25	39,636.45	542,896.25
657	Increase (Decrease)	5,190.27	5,615.47	11,174.27	9,422.31	10,500.64	4,254.30	25,798.50
658	3-General Expense							
659	Test Year	26,814.58	34,064.46	27,939.42	27,735.97	30,527.95	28,426.80	348,741.39
660	Prior Year	24,401.25	25,558.70	27,844.21	30,886.81	23,907.24	39,117.35	354,468.63
661	Increase (Decrease)	2,413.33	8,505.76	95.21	(3,150.84)	6,620.71	(10,690.55)	(5,727.24)
662	4-Other Expense							
663	Test Year	66,065.09	59,574.92	61,574.57	65,019.88	60,225.47	64,858.60	758,949.48
664	Prior Year	59,718.28	57,803.48	62,993.84	59,018.41	52,339.59	54,945.63	665,331.05
665	Increase (Decrease)	6,346.81	1,771.44	(1,419.27)	6,001.47	7,885.88	9,912.97	93,618.43

Contract Operations

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1	2-O&M Expense						
2	601110 WT-Source Oper LBR-Employ-Rg						
3	Test Year	-	-	-	-	-	-
4	Prior Year	-	-	-	-	-	-
5	Increase (Decrease)	-	-	-	-	-	-
6							
7	3-General Expense						
8	601710 WT-Cust Accts Labor-Employ-Rg						
9	Test Year	-	-	-	-	-	-
10	Prior Year	-	-	-	-	-	-
11	Increase (Decrease)	-	-	-	-	-	-
12							
13	4-Other Expense						
14	409101 Federal Income Tax						
15	Test Year	-	124.80	(681.46)	-	-	79.38
16	Prior Year	120.60	-	-	-	-	241.09
17	Increase (Decrease)	(120.60)	124.80	(681.46)	-	-	(161.71)
18	409111 State Income Tax						
19	Test Year	-	15.24	(6.04)	-	-	10.19
20	Prior Year	14.73	-	-	-	-	29.43
21	Increase (Decrease)	(14.73)	15.24	(6.04)	-	-	(19.24)
22	410101 Deferred Federal Income Taxes						
23	Test Year	-	-	804.00	-	-	46.00
24	Prior Year	-	-	-	-	-	-
25	Increase (Decrease)	-	-	804.00	-	-	46.00
26	410111 Deferred State Income Taxes						
27	Test Year	-	-	59.00	-	-	5.00
28	Prior Year	-	-	-	-	-	-
29	Increase (Decrease)	-	-	59.00	-	-	5.00

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
1	2-O&M Expense							
2	601110 WT-Source Oper LBR-Employ-Rg							
3	Test Year	-	-	-	-	-	-	-
4	Prior Year	-	-	-	-	-	-	-
5	Increase (Decrease)	-	-	-	-	-	-	-
6								
7	3-General Expense							
8	601710 WT-Cust Accts Labor-Employ-Rg							
9	Test Year	-	-	-	-	-	-	-
10	Prior Year	-	-	-	-	-	-	-
11	Increase (Decrease)	-	-	-	-	-	-	-
12								
13	4-Other Expense							
14	409101 Federal Income Tax							
15	Test Year	124.90	-	81.87	-	127.46	(108.38)	(251.43)
16	Prior Year	123.47	-	(956.46)	-	124.39	66.00	(280.91)
17	Increase (Decrease)	1.43	-	1,038.33	-	3.07	(174.38)	29.48
18	409111 State Income Tax							
19	Test Year	15.25	-	9.91	-	15.57	2.86	62.98
20	Prior Year	15.08	-	(53.46)	-	15.19	(39.00)	(18.03)
21	Increase (Decrease)	0.17	-	63.37	-	0.38	41.86	81.01
22	410101 Deferred Federal Income Taxes							
23	Test Year	-	-	45.75	-	-	237.84	1,133.59
24	Prior Year	-	-	1,101.88	-	-	(61.00)	1,040.88
25	Increase (Decrease)	-	-	(1,056.13)	-	-	298.84	92.71
26	410111 Deferred State Income Taxes							
27	Test Year	-	-	5.53	-	-	(9.15)	60.38
28	Prior Year	-	-	68.13	-	-	5.00	73.13
29	Increase (Decrease)	-	-	(62.60)	-	-	(14.15)	(12.75)

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30							
31							
32							
33	<u>SUMMARY BY EXPENSE CATEGORY</u>						
34	2-O&M Expense						
35	Test Year	-	-	-	-	-	-
36	Prior Year	-	-	-	-	-	-
37	Increase (Decrease)	-	-	-	-	-	-
38	3-General Expense						
39	Test Year	-	-	-	-	-	-
40	Prior Year	-	-	-	-	-	-
41	Increase (Decrease)	-	-	-	-	-	-
42	4-Other Expense						
43	Test Year	-	140.04	175.50	-	-	140.57
44	Prior Year	135.33	-	-	-	-	270.52
45	Increase (Decrease)	(135.33)	140.04	175.50	-	-	(129.95)

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Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
30								
31								
32								
33	<u>SUMMARY BY EXPENSE CATEGORY</u>							
34	2-O&M Expense							
35	Test Year	-	-	-	-	-	-	-
36	Prior Year	-	-	-	-	-	-	-
37	Increase (Decrease)	-	-	-	-	-	-	-
38	3-General Expense							
39	Test Year	-	-	-	-	-	-	-
40	Prior Year	-	-	-	-	-	-	-
41	Increase (Decrease)	-	-	-	-	-	-	-
42	4-Other Expense							
43	Test Year	140.15	-	143.06	-	143.03	123.17	1,005.52
44	Prior Year	138.55	-	160.09	-	139.58	(29.00)	815.07
45	Increase (Decrease)	1.60	-	(17.03)	-	3.45	152.17	190.45

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By Rate Division

Line#	(a)	(b) Jan-21	(c) Feb-21	(d) Mar-21	(e) Apr-21	(f) May-21	(g) Jun-21
1	2-O&M Expense						
2	601110 WT-Source Oper LBR-Employ-Rg						
3	Test Year	19,258.00	1,354.87	(4,180.45)	(2,401.41)	414.28	(2,036.35)
4	Prior Year	(5,687.99)	1,274.23	16,121.45	(4,176.12)	(1,301.54)	(2,216.18)
5	Increase (Decrease)	24,945.99	80.64	(20,301.90)	1,774.71	1,715.82	179.83
6	601119 WT-Source Oper LBR-Employ-OT						
7	Test Year	-	-	-	-	-	-
8	Prior Year	6.81	13.96	-	-	-	-
9	Increase (Decrease)	(6.81)	(13.96)	-	-	-	-
10	601310 WT-WTRTRT Oper LBR-Employ-Rg						
11	Test Year	-	-	-	-	-	-
12	Prior Year	-	89.39	-	22.39	51.89	-
13	Increase (Decrease)	-	(89.39)	-	(22.39)	(51.89)	-
14	601319 WT-WTRTRT Oper LBR-Employ-OT						
15	Test Year	29.13	40.24	-	-	-	-
16	Prior Year	-	-	-	-	-	-
17	Increase (Decrease)	29.13	40.24	-	-	-	-
18	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg						
19	Test Year	-	-	-	-	-	-
20	Prior Year	-	-	-	-	-	-
21	Increase (Decrease)	-	-	-	-	-	-
22	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg						
23	Test Year	-	-	-	-	-	-
24	Prior Year	-	-	-	-	-	-
25	Increase (Decrease)	-	-	-	-	-	-
26	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg						
27	Test Year	-	-	-	122.41	-	274.36
28	Prior Year	-	-	-	-	-	-
29	Increase (Decrease)	-	-	-	122.41	-	274.36

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Line#	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Grand Total
1	2-O&M Expense							
2	601110 WT-Source Oper LBR-Employ-Rg							
3	Test Year	(2,859.62)	16,952.44	(2,894.06)	(273.75)	(4,829.35)	15,171.52	33,676.12
4	Prior Year	(4,911.80)	20,333.29	(2,928.75)	(2,803.37)	(2,186.98)	(4,666.89)	6,849.35
5	Increase (Decrease)	2,052.18	(3,380.85)	34.69	2,529.62	(2,642.37)	19,838.41	26,826.77
6	601119 WT-Source Oper LBR-Employ-OT							
7	Test Year	-	-	-	-	-	-	-
8	Prior Year	-	-	-	-	47.80	-	68.57
9	Increase (Decrease)	-	-	-	-	(47.80)	-	(68.57)
10	601310 WT-WTRTRT Oper LBR-Employ-Rg							
11	Test Year	-	-	-	-	-	(429.73)	(429.73)
12	Prior Year	-	-	-	-	-	-	163.67
13	Increase (Decrease)	-	-	-	-	-	(429.73)	(593.40)
14	601319 WT-WTRTRT Oper LBR-Employ-OT							
15	Test Year	-	-	39.35	-	6.29	-	115.01
16	Prior Year	-	-	-	-	-	-	-
17	Increase (Decrease)	-	-	39.35	-	6.29	-	115.01
18	601510 WT-T&D Oper LBR-Emp-Sys-GEN-Rg							
19	Test Year	-	-	-	-	-	941.14	941.14
20	Prior Year	-	-	-	-	-	-	-
21	Increase (Decrease)	-	-	-	-	-	941.14	941.14
22	601530 WT-T&D Oper LBR-Emp-Sy-Srv-Rg							
23	Test Year	-	-	-	-	-	91.67	91.67
24	Prior Year	-	-	-	-	-	-	-
25	Increase (Decrease)	-	-	-	-	-	91.67	91.67
26	601610 WT-T&D Maint LBR-Emp-Sy-GEN-Rg							
27	Test Year	299.72	-	-	-	-	-	696.49
28	Prior Year	-	-	-	-	-	-	-
29	Increase (Decrease)	299.72	-	-	-	-	-	696.49

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30	601660 WT-T&D Maint LBR-Emp-LostTm-Rg						
31	Test Year	1,312.99	1,257.91	1,327.36	1,223.64	1,692.75	1,396.64
32	Prior Year	1,199.58	1,331.46	1,220.68	1,240.51	1,798.17	1,149.18
33	Increase (Decrease)	113.41	(73.55)	106.68	(16.87)	(105.42)	247.46
34	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg						
35	Test Year	3,623.58	1,658.74	730.98	2,217.37	3,380.09	2,660.96
36	Prior Year	1,863.03	1,284.16	1,256.04	882.26	3,030.61	1,330.48
37	Increase (Decrease)	1,760.55	374.58	(525.06)	1,335.11	349.48	1,330.48
38	601679 WT-T&D Maint LBR-Emp-OthWrk-OT						
39	Test Year	-	-	-	-	-	-
40	Prior Year	-	-	-	-	-	-
41	Increase (Decrease)	-	-	-	-	-	-
42	610100 WT-Purchased Water						
43	Test Year	-	-	-	-	-	-
44	Prior Year	(2,529.58)	1,378.70	-	-	-	-
45	Increase (Decrease)	2,529.58	(1,378.70)	-	-	-	-
46	615100 WT-Purchased Power-SOURCE OPER						
47	Test Year	92.91	94.61	86.32	87.72	107.09	106.36
48	Prior Year	248.75	681.24	83.58	80.23	84.93	(683.34)
49	Increase (Decrease)	(155.84)	(586.63)	2.74	7.49	22.16	789.70
50	616100 WT-Fuel PWR Prod-SOURCE OPER						
51	Test Year	-	-	-	-	-	-
52	Prior Year	-	2,895.36	-	-	-	-
53	Increase (Decrease)	-	(2,895.36)	-	-	-	-
54	620100 WT-Mat&Sup-Source OPER						
55	Test Year	-	-	-	-	-	-
56	Prior Year	-	-	-	30.56	55.92	-
57	Increase (Decrease)	-	-	-	(30.56)	(55.92)	-
58	620300 WT-Mat&Sup-WTRTRT OPER						

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30	601660 WT-T&D Maint LBR-Emp-LostIm-Rg							
31	Test Year	1,194.63	1,224.12	1,176.71	1,202.13	1,312.58	1,428.78	15,750.24
32	Prior Year	1,490.02	1,225.53	1,083.68	1,299.44	1,705.76	1,182.10	15,926.11
33	Increase (Decrease)	(295.39)	(1.41)	93.03	(97.31)	(393.18)	246.68	(175.87)
34	601670 WT-T&D Maint LBR-Emp-OthWrk-Rg							
35	Test Year	3,869.90	2,323.34	2,883.09	(15,108.91)	5,098.83	23,193.41	36,531.38
36	Prior Year	1,962.55	1,649.59	2,345.52	2,372.03	5,362.84	4,237.05	27,576.16
37	Increase (Decrease)	1,907.35	673.75	537.57	(17,480.94)	(264.01)	18,956.36	8,955.22
38	601679 WT-T&D Maint LBR-Emp-OthWrk-OT							
39	Test Year	-	-	-	-	-	1,412.56	1,412.56
40	Prior Year	-	-	-	-	-	-	-
41	Increase (Decrease)	-	-	-	-	-	1,412.56	1,412.56
42	610100 WT-Purchased Water							
43	Test Year	-	-	-	-	-	(1,592.40)	(1,592.40)
44	Prior Year	-	-	-	-	-	2,788.42	1,637.54
45	Increase (Decrease)	-	-	-	-	-	(4,380.82)	(3,229.94)
46	615100 WT-Purchased Power-SOURCE OPER							
47	Test Year	138.67	141.99	137.85	145.75	441.70	70.49	1,651.46
48	Prior Year	99.14	1,068.86	(331.55)	(1,129.42)	90.58	304.36	597.36
49	Increase (Decrease)	39.53	(926.87)	469.40	1,275.17	351.12	(233.87)	1,054.10
50	616100 WT-Fuel PWR Prod-SOURCE OPER							
51	Test Year	-	-	-	-	-	-	-
52	Prior Year	(51.41)	51.41	-	-	-	(1,978.23)	917.13
53	Increase (Decrease)	51.41	(51.41)	-	-	-	1,978.23	(917.13)
54	620100 WT-Mat&Sup-Source OPER							
55	Test Year	-	-	-	-	-	-	-
56	Prior Year	-	-	-	-	-	-	86.48
57	Increase (Decrease)	-	-	-	-	-	-	(86.48)
58	620300 WT-Mat&Sup-WTRTRT OPER							

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59	Test Year	-	-	-	-	-	-
60	Prior Year	-	124.61	-	-	-	-
61	Increase (Decrease)	-	(124.61)	-	-	-	-
62	620500 WT-Mat&Sup-T&D OPER-Gen						
63	Test Year	-	-	179.21	15.26	-	2.75
64	Prior Year	172.96	1.56	18.85	(16.68)	59.64	20.26
65	Increase (Decrease)	(172.96)	(1.56)	160.36	31.94	(59.64)	(17.51)
66	620506 WT-Mat&Sup-T&D OP-FRIEGHT						
67	Test Year	-	-	-	-	-	-
68	Prior Year	-	-	-	-	-	-
69	Increase (Decrease)	-	-	-	-	-	-
70	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY						
71	Test Year	-	-	-	-	-	-
72	Prior Year	-	-	-	9.81	-	-
73	Increase (Decrease)	-	-	-	(9.81)	-	-
74	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL						
75	Test Year	-	-	268.79	2,498.27	43.89	738.89
76	Prior Year	46.98	109.69	10.49	219.70	15.77	83.79
77	Increase (Decrease)	(46.98)	(109.69)	258.30	2,278.57	28.12	655.10
78	620514 WT-Mat&Sup-T&D OP-TOOL PURCH						
79	Test Year	-	-	-	-	-	6.33
80	Prior Year	-	(71.30)	-	-	-	33.24
81	Increase (Decrease)	-	71.30	-	-	-	(26.91)
82	635300 WT-Cont Serv-Testg-WTTRT OPER						
83	Test Year	(535.12)	42.32	42.32	42.44	42.44	42.44
84	Prior Year	1,057.12	2,176.70	7,033.80	308.10	(162.62)	1,146.65
85	Increase (Decrease)	(1,592.24)	(2,134.38)	(6,991.48)	(265.66)	205.06	(1,104.21)
86	636501 WT-Cont Serv-Oth-T&D OPER-Main						
87	Test Year	3,024.15	535.26	428.13	539.19	(539.19)	-

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59	Test Year	-	-	-	-	-	-	-
60	Prior Year	-	-	-	-	-	-	124.61
61	Increase (Decrease)	-	-	-	-	-	-	(124.61)
62	620500 WT-Mat&Sup-T&D OPER-Gen							
63	Test Year	(7.35)	13.88	-	-	32.28	4.03	240.06
64	Prior Year	(382.58)	-	313.28	(210.21)	-	-	(22.92)
65	Increase (Decrease)	375.23	13.88	(313.28)	210.21	32.28	4.03	262.98
66	620506 WT-Mat&Sup-T&D OP-FRIEGHT							
67	Test Year	-	-	-	-	-	-	-
68	Prior Year	486.21	-	-	-	-	-	486.21
69	Increase (Decrease)	(486.21)	-	-	-	-	-	(486.21)
70	620512 WT-Mat&Sup-T&D OP-MAINT SUPPLY							
71	Test Year	-	-	4.31	-	-	-	4.31
72	Prior Year	-	-	-	13.77	-	-	23.58
73	Increase (Decrease)	-	-	4.31	(13.77)	-	-	(19.27)
74	620513 WT-Mat&Sup-T&D OP-SAFETY SUPPL							
75	Test Year	95.31	212.70	230.64	693.47	123.21	1,956.73	6,861.90
76	Prior Year	-	555.99	-	-	-	-	1,042.41
77	Increase (Decrease)	95.31	(343.29)	230.64	693.47	123.21	1,956.73	5,819.49
78	620514 WT-Mat&Sup-T&D OP-TOOL PURCH							
79	Test Year	-	-	-	-	17.46	66.15	89.94
80	Prior Year	-	-	-	-	12.04	-	(26.02)
81	Increase (Decrease)	-	-	-	-	5.42	66.15	115.96
82	635300 WT-Cont Serv-Testg-WTTRT OPER							
83	Test Year	42.72	464.93	42.72	42.93	42.93	42.93	356.00
84	Prior Year	339.00	13.96	1,166.42	66.03	636.29	81.69	13,863.14
85	Increase (Decrease)	(296.28)	450.97	(1,123.70)	(23.10)	(593.36)	(38.76)	(13,507.14)
86	636501 WT-Cont Serv-Oth-T&D OPER-Main							
87	Test Year	3,284.82	-	1,014.14	1,106.45	(1,018.95)	-	8,374.00

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88	Prior Year	522.22	763.58	522.22	523.36	523.36	523.36
89	Increase (Decrease)	2,501.93	(228.32)	(94.09)	15.83	(1,062.55)	(523.36)
90	636610 WT-Cont Serv-Oth-Build&Grounds						
91	Test Year	(204.00)	(35.90)	(260.83)	96.03	227.12	(8.29)
92	Prior Year	(88.55)	235.23	433.00	216.41	144.64	263.67
93	Increase (Decrease)	(115.45)	(271.13)	(693.83)	(120.38)	82.48	(271.96)
94	636630 WT-Cont Serv-Oth-Security						
95	Test Year	(14.60)	-	(1.60)	(14.52)	-	-
96	Prior Year	-	(16.19)	-	(14.67)	-	-
97	Increase (Decrease)	(14.60)	16.19	(1.60)	0.15	-	-
98	636640 WT-Cont Serv-Oth-Temp Help						
99	Test Year	(3,996.02)	(5,116.63)	(8,586.88)	(7,003.10)	(8,327.23)	(8,204.37)
100	Prior Year	(7,035.63)	(9,757.72)	(7,339.86)	(3,808.24)	(2,084.34)	(3,678.92)
101	Increase (Decrease)	3,039.61	4,641.09	(1,247.02)	(3,194.86)	(6,242.89)	(4,525.45)
102	641100 WT-Rent Bldg/RP-Source OPER						
103	Test Year	(6,554.45)	(4,989.46)	(4,807.95)	(4,802.85)	(4,569.19)	(4,157.53)
104	Prior Year	(1,802.14)	(2,292.50)	(3,276.80)	(1,916.99)	(1,915.30)	(1,758.23)
105	Increase (Decrease)	(4,752.31)	(2,696.96)	(1,531.15)	(2,885.86)	(2,653.89)	(2,399.30)
106	641700 WT-Rent Bldg/RP-Cust Accts						
107	Test Year	(5,301.87)	(4,951.11)	(4,922.62)	(4,927.44)	(5,924.42)	(5,123.26)
108	Prior Year	(4,841.73)	(4,881.79)	(4,927.96)	(4,916.72)	(4,911.68)	(4,910.13)
109	Increase (Decrease)	(460.14)	(69.32)	5.34	(10.72)	(1,012.74)	(213.13)
110	642700 WT-Rent Equip-Cust Accts						
111	Test Year	(39.40)	(49.76)	(66.54)	(5.12)	-	(26.68)
112	Prior Year	(38.91)	(36.50)	(27.42)	(50.51)	(31.50)	(25.62)
113	Increase (Decrease)	(0.49)	(13.26)	(39.12)	45.39	31.50	(1.06)
114	650500 WT-Trans-T&D OP-GENERAL						
115	Test Year	761.20	410.44	323.98	212.57	73.46	442.66
116	Prior Year	156.39	117.81	232.66	115.47	41.41	164.24

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88	Prior Year	525.64	525.64	525.64	528.47	532.44	1,770.38	7,786.31
89	Increase (Decrease)	2,759.18	(525.64)	488.50	577.98	(1,551.39)	(1,770.38)	587.69
90	636610 WT-Cont Serv-Oth-Build&Grounds							
91	Test Year	(5.67)	(142.25)	(113.69)	89.00	98.73	61.90	(197.85)
92	Prior Year	94.51	(36.35)	(22.62)	(207.06)	(485.63)	(147.01)	400.24
93	Increase (Decrease)	(100.18)	(105.90)	(91.07)	296.06	584.36	208.91	(598.09)
94	636630 WT-Cont Serv-Oth-Security							
95	Test Year	(21.73)	-	-	(18.15)	(2.46)	(4.83)	(77.89)
96	Prior Year	-	-	-	(17.90)	-	(1.61)	(50.37)
97	Increase (Decrease)	(21.73)	-	-	(0.25)	(2.46)	(3.22)	(27.52)
98	636640 WT-Cont Serv-Oth-Temp Help							
99	Test Year	(13,305.43)	(9,278.29)	(9,264.04)	(7,203.27)	(7,188.27)	(4,583.58)	(92,057.11)
100	Prior Year	(3,738.76)	(2,749.69)	(6,843.08)	(6,158.03)	(4,350.82)	(8,200.91)	(65,746.00)
101	Increase (Decrease)	(9,566.67)	(6,528.60)	(2,420.96)	(1,045.24)	(2,837.45)	3,617.33	(26,311.11)
102	641100 WT-Rent Bldg/RP-Source OPER							
103	Test Year	(4,015.31)	(6,278.15)	(4,240.12)	(4,347.08)	(4,329.93)	(6,402.97)	(59,494.99)
104	Prior Year	(1,721.65)	(3,025.88)	(2,172.38)	(2,323.10)	(2,536.15)	(1,709.83)	(26,450.95)
105	Increase (Decrease)	(2,293.66)	(3,252.27)	(2,067.74)	(2,023.98)	(1,793.78)	(4,693.14)	(33,044.04)
106	641700 WT-Rent Bldg/RP-Cust Accts							
107	Test Year	(5,114.07)	(5,139.54)	(5,196.43)	(5,139.38)	(5,207.01)	(5,135.16)	(62,082.31)
108	Prior Year	(4,906.81)	(4,934.97)	(4,906.88)	(4,900.84)	(4,364.92)	(4,911.47)	(58,315.90)
109	Increase (Decrease)	(207.26)	(204.57)	(289.55)	(238.54)	(842.09)	(223.69)	(3,766.41)
110	642700 WT-Rent Equip-Cust Accts							
111	Test Year	(52.06)	(23.18)	(47.92)	(39.02)	(35.95)	(35.63)	(421.26)
112	Prior Year	(19.95)	(58.01)	(21.87)	(7.68)	(24.18)	(107.16)	(449.31)
113	Increase (Decrease)	(32.11)	34.83	(26.05)	(31.34)	(11.77)	71.53	28.05
114	650500 WT-Trans-T&D OP-GENERAL							
115	Test Year	198.28	413.99	451.31	185.62	(18.37)	197.24	3,652.38
116	Prior Year	215.90	61.28	191.47	199.22	382.17	237.93	2,115.95

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117	Increase (Decrease)	604.81	292.63	91.32	97.10	32.05	278.42
118	650511 WT-Trans-T&D OP-OUTSIDE SVC						
119	Test Year	785.72	1,036.94	515.30	643.37	1,046.84	506.57
120	Prior Year	473.72	1,249.04	708.36	492.68	890.90	853.69
121	Increase (Decrease)	312.00	(212.10)	(193.06)	150.69	155.94	(347.12)
122	650513 WT-Trans-T&D OP-CAR WASH TCK						
123	Test Year	7.96	-	14.35	9.97	27.76	13.98
124	Prior Year	13.70	17.62	15.65	1.97	11.76	7.85
125	Increase (Decrease)	(5.74)	(17.62)	(1.30)	8.00	16.00	6.13
126	650514 WT-Trans-T&D OP-LICENSES						
127	Test Year	-	642.47	41.91	248.71	320.72	310.30
128	Prior Year	171.18	125.70	39.16	410.39	503.77	30.93
129	Increase (Decrease)	(171.18)	516.77	2.75	(161.68)	(183.05)	279.37
130	650515 WT-Trans-T&D OP-LEASE						
131	Test Year	(200.18)	(158.14)	(152.02)	(154.02)	(216.47)	(146.26)
132	Prior Year	(36.50)	(27.20)	(175.34)	(356.88)	8.32	(21.80)
133	Increase (Decrease)	(163.68)	(130.94)	23.32	202.86	(224.79)	(124.46)
134	650520 WT-Trans-T&D OP-Payrol-RG						
135	Test Year	-	-	-	-	(87.54)	-
136	Prior Year	-	-	(183.39)	-	-	-
137	Increase (Decrease)	-	-	183.39	-	(87.54)	-
138	650531 WT-Trans-T&D OP-DIESEL						
139	Test Year	49.26	31.63	41.62	59.59	47.60	31.48
140	Prior Year	51.30	52.25	60.66	51.10	61.09	20.57
141	Increase (Decrease)	(2.04)	(20.62)	(19.04)	8.49	(13.49)	10.91
142	650532 WT-Trans-T&D OP-GASOLINE						
143	Test Year	1,185.52	1,404.22	1,329.78	1,542.12	1,683.07	1,412.56
144	Prior Year	1,070.02	1,528.44	1,088.91	1,219.90	1,240.34	946.47
145	Increase (Decrease)	115.50	(124.22)	240.87	322.22	442.73	466.09

Jun 30 2022

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

Aqua NC Administration

Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
117	Increase (Decrease)	(17.62)	352.71	259.84	(13.60)	(400.54)	(40.69)	1,536.43
118	650511 WT-Trans-T&D OP-OUTSIDE SVC							
119	Test Year	1,179.88	735.08	414.74	1,408.11	1,196.53	496.69	9,965.77
120	Prior Year	810.31	1,405.00	986.08	596.02	1,147.62	650.36	10,263.78
121	Increase (Decrease)	369.57	(669.92)	(571.34)	812.09	48.91	(153.67)	(298.01)
122	650513 WT-Trans-T&D OP-CAR WASH TCK							
123	Test Year	18.09	8.05	22.52	-	2.02	75.74	200.44
124	Prior Year	21.66	7.88	9.85	11.89	15.84	29.49	165.16
125	Increase (Decrease)	(3.57)	0.17	12.67	(11.89)	(13.82)	46.25	35.28
126	650514 WT-Trans-T&D OP-LICENSES							
127	Test Year	(1,056.05)	1,895.85	946.52	(721.17)	197.19	344.44	3,170.89
128	Prior Year	503.09	395.45	-	243.79	124.99	688.73	3,237.18
129	Increase (Decrease)	(1,559.14)	1,500.40	946.52	(964.96)	72.20	(344.29)	(66.29)
130	650515 WT-Trans-T&D OP-LEASE							
131	Test Year	(181.68)	(205.37)	(138.21)	(164.64)	(188.82)	424.63	(1,481.18)
132	Prior Year	(86.10)	(49.69)	(92.98)	(26.02)	(10.67)	(1,379.98)	(2,254.84)
133	Increase (Decrease)	(95.58)	(155.68)	(45.23)	(138.62)	(178.15)	1,804.61	773.66
134	650520 WT-Trans-T&D OP-Payrol-RG							
135	Test Year	(88.09)	-	-	(106.18)	-	-	(281.81)
136	Prior Year	(24.66)	-	(88.17)	-	-	(28.91)	(325.13)
137	Increase (Decrease)	(63.43)	-	88.17	(106.18)	-	28.91	43.32
138	650531 WT-Trans-T&D OP-DIESEL							
139	Test Year	26.16	54.87	2.78	78.67	32.11	14.26	470.03
140	Prior Year	31.62	45.50	57.51	45.08	112.58	(79.47)	509.79
141	Increase (Decrease)	(5.46)	9.37	(54.73)	33.59	(80.47)	93.73	(39.76)
142	650532 WT-Trans-T&D OP-GASOLINE							
143	Test Year	1,530.97	2,656.59	2,070.63	1,584.66	1,882.47	1,937.91	20,220.50
144	Prior Year	887.13	1,499.18	1,023.88	1,228.97	1,343.58	1,042.73	14,119.55
145	Increase (Decrease)	643.84	1,157.41	1,046.75	355.69	538.89	895.18	6,100.95

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146	650540 WT-Trans-T&D OP-PARTS AUTO&MCH						
147	Test Year	-	-	27.11	174.53	(17.56)	-
148	Prior Year	-	9.16	690.14	-	-	-
149	Increase (Decrease)	-	(9.16)	(663.03)	174.53	(17.56)	-
150	650544 WT-Trans-T&D OP-TIRES						
151	Test Year	-	-	-	-	-	-
152	Prior Year	-	-	-	-	-	-
153	Increase (Decrease)	-	-	-	-	-	-
154	650545 WT-Trans-T&D OP-TOOL PURCHASES						
155	Test Year	-	-	-	-	-	-
156	Prior Year	-	-	-	-	-	6.29
157	Increase (Decrease)	-	-	-	-	-	(6.29)
158	650553 WT-Trans-T&D OP-GAIN LEASED EQ						
159	Test Year	(381.77)	(381.77)	(381.77)	(382.91)	(382.91)	(382.88)
160	Prior Year	(828.52)	(828.52)	(828.52)	(830.28)	(830.28)	(830.13)
161	Increase (Decrease)	446.75	446.75	446.75	447.37	447.37	447.25
162	650555 WT-Trans-T&D OP-CRASH						
163	Test Year	-	-	-	-	-	-
164	Prior Year	24.47	-	-	-	-	-
165	Increase (Decrease)	(24.47)	-	-	-	-	-
166	650600 WT-Trans-T&D MAINT						
167	Test Year	-	-	-	-	-	-
168	Prior Year	-	-	-	-	-	-
169	Increase (Decrease)	-	-	-	-	-	-
170	675400 WT-Misc-WTRTRT MAINT						
171	Test Year	-	-	-	-	-	-
172	Prior Year	-	20.26	-	-	-	-
173	Increase (Decrease)	-	(20.26)	-	-	-	-
174	701110 SW-Collect Oper-LBR-Employ-Rg						

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146	650540 WT-Trans-T&D OP-PARTS AUTO&MCH							
147	Test Year	260.48	36.65	-	44.84	-	-	526.05
148	Prior Year	104.30	(1.52)	75.72	-	1,091.24	209.65	2,178.69
149	Increase (Decrease)	156.18	38.17	(75.72)	44.84	(1,091.24)	(209.65)	(1,652.64)
150	650544 WT-Trans-T&D OP-TIRES							
151	Test Year	-	-	-	-	8.70	-	8.70
152	Prior Year	-	-	-	-	-	-	-
153	Increase (Decrease)	-	-	-	-	8.70	-	8.70
154	650545 WT-Trans-T&D OP-TOOL PURCHASES							
155	Test Year	-	-	-	-	-	-	-
156	Prior Year	-	-	-	-	-	-	6.29
157	Increase (Decrease)	-	-	-	-	-	-	(6.29)
158	650553 WT-Trans-T&D OP-GAIN LEASED EQ							
159	Test Year	(78.81)	(78.81)	(78.81)	(79.18)	(79.18)	(79.02)	(2,767.82)
160	Prior Year	(310.96)	(310.96)	(411.09)	(480.51)	(379.77)	(379.77)	(7,249.31)
161	Increase (Decrease)	232.15	232.15	332.28	401.33	300.59	300.75	4,481.49
162	650555 WT-Trans-T&D OP-CRASH							
163	Test Year	-	-	-	-	-	(0.04)	(0.04)
164	Prior Year	-	-	-	9.89	-	-	34.36
165	Increase (Decrease)	-	-	-	(9.89)	-	(0.04)	(34.40)
166	650600 WT-Trans-T&D MAINT							
167	Test Year	-	-	-	13.96	-	(2.46)	11.50
168	Prior Year	-	-	-	-	-	-	-
169	Increase (Decrease)	-	-	-	13.96	-	(2.46)	11.50
170	675400 WT-Misc-WTRTRT MAINT							
171	Test Year	-	-	-	-	-	-	-
172	Prior Year	-	-	-	-	-	-	20.26
173	Increase (Decrease)	-	-	-	-	-	-	(20.26)
174	701110 SW-Collect Oper-LBR-Employ-Rg							

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175	Test Year	2,300.38	(1,354.87)	(2,957.00)	(2,481.12)	(2,595.02)	(1,913.94)
176	Prior Year	(281.81)	(1,412.84)	1,295.14	(1,001.98)	(1,525.37)	(2,468.99)
177	Increase (Decrease)	2,582.19	57.97	(4,252.14)	(1,479.14)	(1,069.65)	555.05
178	701119 SW-Collect Oper-LBR-Employ-OT						
179	Test Year	-	-	-	-	-	-
180	Prior Year	(6.80)	(13.96)	-	-	-	-
181	Increase (Decrease)	6.80	13.96	-	-	-	-
182	701310 SW-Pump Oper-LBR-Employ-Rg						
183	Test Year	-	-	-	-	-	-
184	Prior Year	-	(89.39)	-	(22.39)	(51.90)	-
185	Increase (Decrease)	-	89.39	-	22.39	51.90	-
186	701319 SW-Pump Oper-LBR-Employ-OT						
187	Test Year	(29.14)	(40.24)	-	-	-	-
188	Prior Year	-	-	-	-	-	-
189	Increase (Decrease)	(29.14)	(40.24)	-	-	-	-
190	701410 SW-Pump Maint-LBR-Employ-Rg						
191	Test Year	-	-	177.58	-	-	-
192	Prior Year	-	-	-	-	-	-
193	Increase (Decrease)	-	-	177.58	-	-	-
194	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg						
195	Test Year	(3,623.59)	(1,658.73)	(730.96)	(2,217.37)	(3,380.09)	(2,660.95)
196	Prior Year	(1,863.03)	(1,284.15)	(1,256.03)	(882.28)	(3,030.64)	(1,330.50)
197	Increase (Decrease)	(1,760.56)	(374.58)	525.07	(1,335.09)	(349.45)	(1,330.45)
198	710500 SW-Purchased WW-T&D-OPER						
199	Test Year	-	-	-	-	-	-
200	Prior Year	2,529.59	(4,978.71)	-	-	-	-
201	Increase (Decrease)	(2,529.59)	4,978.71	-	-	-	-
202	715100 SW-Purchased PWR-Collect Oper						
203	Test Year	(92.91)	(94.60)	(86.32)	(87.72)	(107.09)	(106.35)

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
175	Test Year	(3,012.06)	2,310.68	(1,801.39)	(2,066.69)	(41.96)	(826.16)	(14,439.15)
176	Prior Year	(2,299.02)	1,905.73	(1,985.12)	(2,110.27)	36.27	(2,536.35)	(12,384.61)
177	Increase (Decrease)	(713.04)	404.95	183.73	43.58	(78.23)	1,710.19	(2,054.54)
178	701119 SW-Collect Oper-LBR-Employ-OT							
179	Test Year	-	-	-	-	-	-	-
180	Prior Year	-	-	-	-	(47.79)	-	(68.55)
181	Increase (Decrease)	-	-	-	-	47.79	-	68.55
182	701310 SW-Pump Oper-LBR-Employ-Rg							
183	Test Year	-	-	-	-	-	(603.07)	(603.07)
184	Prior Year	-	-	-	-	-	-	(163.68)
185	Increase (Decrease)	-	-	-	-	-	(603.07)	(439.39)
186	701319 SW-Pump Oper-LBR-Employ-OT							
187	Test Year	-	-	(39.33)	-	(6.29)	-	(115.00)
188	Prior Year	-	-	-	-	-	-	-
189	Increase (Decrease)	-	-	(39.33)	-	(6.29)	-	(115.00)
190	701410 SW-Pump Maint-LBR-Employ-Rg							
191	Test Year	-	-	-	-	-	-	177.58
192	Prior Year	-	-	-	-	73.78	-	73.78
193	Increase (Decrease)	-	-	-	-	(73.78)	-	103.80
194	701670 SW-T&D Maint LBR-Emp-OthWrk-Rg							
195	Test Year	(3,869.89)	(2,323.34)	(2,883.09)	15,108.91	(5,098.83)	(23,193.41)	(36,531.34)
196	Prior Year	(1,962.54)	(1,649.61)	(2,345.50)	(2,372.07)	(5,362.83)	(4,237.05)	(27,576.23)
197	Increase (Decrease)	(1,907.35)	(673.73)	(537.59)	17,480.98	264.00	(18,956.36)	(8,955.11)
198	710500 SW-Purchased WW-T&D-OPER							
199	Test Year	-	-	-	-	-	1,592.41	1,592.41
200	Prior Year	64.02	(64.02)	-	-	-	(321.59)	(2,770.71)
201	Increase (Decrease)	(64.02)	64.02	-	-	-	1,914.00	4,363.12
202	715100 SW-Purchased PWR-Collect Oper							
203	Test Year	(138.68)	(141.99)	(137.85)	(145.76)	(441.68)	(70.48)	(1,651.43)

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204	Prior Year	(248.75)	(681.23)	(83.58)	(80.23)	(84.92)	683.36
205	Increase (Decrease)	155.84	586.63	(2.74)	(7.49)	(22.17)	(789.71)
206	716100 SW-Fuel PWR Prod-Collect Oper						
207	Test Year	-	-	-	-	-	-
208	Prior Year	-	704.64	-	-	-	-
209	Increase (Decrease)	-	(704.64)	-	-	-	-
210	720300 SW-Mat&Sup-Pump Oper						
211	Test Year	-	-	-	-	-	-
212	Prior Year	-	(124.62)	-	-	-	-
213	Increase (Decrease)	-	124.62	-	-	-	-
214	720500 SW-Mat&Sup-T&D Oper						
215	Test Year	-	-	(448.00)	(2,513.55)	(43.91)	(747.98)
216	Prior Year	(219.94)	(39.92)	(29.29)	(233.56)	(131.33)	(137.29)
217	Increase (Decrease)	219.94	39.92	(418.71)	(2,279.99)	87.42	(610.69)
218	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY						
219	Test Year	-	-	-	-	-	-
220	Prior Year	-	-	-	(9.81)	-	-
221	Increase (Decrease)	-	-	-	9.81	-	-
222	735300 SW-Cont Serv-Test-Pump Oper						
223	Test Year	535.12	(42.32)	(42.32)	(42.44)	(42.44)	(42.44)
224	Prior Year	(1,057.11)	(2,176.71)	(7,033.79)	(308.13)	162.63	(1,146.64)
225	Increase (Decrease)	1,592.23	2,134.39	6,991.47	265.69	(205.07)	1,104.20
226	736500 SW-Cont Serv-Oth-T&D Oper						
227	Test Year	(3,024.15)	(535.24)	(428.12)	(539.19)	539.19	-
228	Prior Year	(522.24)	(763.60)	(522.24)	(523.35)	(523.35)	(523.35)
229	Increase (Decrease)	(2,501.91)	228.36	94.12	(15.84)	1,062.54	523.35
230	736600 SW-Cont Serv-Oth-T&D Maint						
231	Test Year	(892.58)	(1,174.04)	(1,930.12)	(1,590.95)	(1,880.38)	(1,846.78)
232	Prior Year	(1,605.96)	(2,140.74)	(1,643.66)	(899.44)	(507.05)	(874.67)

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204	Prior Year	(99.15)	(1,068.86)	331.56	1,129.41	(90.57)	(304.35)	(597.31)
205	Increase (Decrease)	(39.53)	926.87	(469.41)	(1,275.17)	(351.11)	233.87	(1,054.12)
206	716100 SW-Fuel PWR Prod-Collect Oper							
207	Test Year	-	-	-	-	-	-	-
208	Prior Year	(12.60)	12.60	-	-	-	(488.59)	216.05
209	Increase (Decrease)	12.60	(12.60)	-	-	-	488.59	(216.05)
210	720300 SW-Mat&Sup-Pump Oper							
211	Test Year	-	-	-	-	-	-	-
212	Prior Year	-	-	-	-	-	-	(124.62)
213	Increase (Decrease)	-	-	-	-	-	-	124.62
214	720500 SW-Mat&Sup-T&D Oper							
215	Test Year	(87.98)	(226.58)	(230.62)	(693.47)	(172.96)	(2,026.90)	(7,191.95)
216	Prior Year	(103.61)	(556.00)	(313.29)	(51.93)	(12.04)	-	(1,828.20)
217	Increase (Decrease)	15.63	329.42	82.67	(641.54)	(160.92)	(2,026.90)	(5,363.75)
218	720512 SW-Mat&Sup-T&D OP-MAINT SUPPLY							
219	Test Year	-	-	(4.32)	-	-	-	(4.32)
220	Prior Year	-	-	-	(13.78)	-	-	(23.59)
221	Increase (Decrease)	-	-	(4.32)	13.78	-	-	19.27
222	735300 SW-Cont Serv-Test-Pump Oper							
223	Test Year	(42.73)	(464.91)	(42.73)	(42.93)	(42.93)	(42.93)	(356.00)
224	Prior Year	(339.00)	(13.95)	(1,166.43)	(66.01)	(636.29)	(81.69)	(13,863.12)
225	Increase (Decrease)	296.27	(450.96)	1,123.70	23.08	593.36	38.76	13,507.12
226	736500 SW-Cont Serv-Oth-T&D Oper							
227	Test Year	(3,284.82)	-	(1,014.14)	(1,106.45)	1,018.96	-	(8,373.96)
228	Prior Year	(525.63)	(525.63)	(525.63)	(528.47)	(532.44)	(1,770.36)	(7,786.29)
229	Increase (Decrease)	(2,759.19)	525.63	(488.51)	(577.98)	1,551.40	1,770.36	(587.67)
230	736600 SW-Cont Serv-Oth-T&D Maint							
231	Test Year	(3,017.37)	(2,105.77)	(2,086.34)	(1,694.98)	(1,653.52)	(742.35)	(20,615.18)
232	Prior Year	(883.79)	(634.67)	(1,540.54)	(1,375.49)	(979.47)	(1,796.10)	(14,881.58)

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

Aqua NC Administration

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
233	Increase (Decrease)	713.38	966.70	(286.46)	(691.51)	(1,373.33)	(972.11)
234	736610 SW-Cont Serv Other Build & Grounds						
235	Test Year	(336.03)	(470.00)	(296.64)	(613.52)	(449.72)	(479.25)
236	Prior Year	(226.55)	(470.03)	(692.98)	(235.17)	(180.69)	(337.75)
237	Increase (Decrease)	(109.48)	0.03	396.34	(378.35)	(269.03)	(141.50)
238	750500 SW-Trans-T&D Oper						
239	Test Year	(387.39)	(493.68)	(95.49)	(246.29)	(161.19)	(187.37)
240	Prior Year	399.87	389.29	(438.62)	409.64	367.44	467.36
241	Increase (Decrease)	(787.26)	(882.97)	343.13	(655.93)	(528.63)	(654.73)
242	750511 SW-Trans-T&D Oper-Outside Svc						
243	Test Year	(785.72)	(809.23)	(417.70)	(502.76)	(764.53)	(506.57)
244	Prior Year	(321.08)	(1,000.43)	(579.89)	(361.57)	(678.53)	(680.29)
245	Increase (Decrease)	(464.64)	191.20	162.19	(141.19)	(86.00)	173.72
246	750514 SW-Trans-T&D Transp Licenses						
247	Test Year	-	141.08	7.94	54.36	86.48	67.28
248	Prior Year	55.16	26.72	7.10	109.22	120.10	6.28
249	Increase (Decrease)	(55.16)	114.36	0.84	(54.86)	(33.62)	61.00
250	750515 SW-Trans-T&D OP-Lease						
251	Test Year	(103.08)	(642.02)	(114.37)	(300.27)	(388.45)	(351.12)
252	Prior Year	(215.43)	(197.24)	(122.55)	(70.43)	(486.83)	(78.44)
253	Increase (Decrease)	112.35	(444.78)	8.18	(229.84)	98.38	(272.68)
254	750532 SW-Trans-T&D OP Gasoline						
255	Test Year	(1,236.15)	(1,435.83)	(1,385.54)	(1,601.71)	(1,988.22)	(1,444.01)
256	Prior Year	(1,121.33)	(1,587.61)	(1,497.80)	(1,271.01)	(1,301.46)	(967.02)
257	Increase (Decrease)	(114.82)	151.78	112.26	(330.70)	(686.76)	(476.99)
258							
259	3-General Expense						
260	601710 WT-Cust Accts Labor-Employ-Rg						
261	Test Year	(61,019.46)	(41,721.65)	(40,351.02)	(41,460.12)	(40,650.12)	(39,466.57)

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Aqua NC Administration

Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
233	Increase (Decrease)	(2,133.58)	(1,471.10)	(545.80)	(319.49)	(674.05)	1,053.75	(5,733.60)
234	736610 SW-Cont Serv Other Build & Grounds							
235	Test Year	(396.12)	(354.59)	(267.80)	(387.35)	(433.38)	(388.41)	(4,872.81)
236	Prior Year	(414.02)	(289.57)	(430.27)	(143.78)	(343.24)	(400.32)	(4,164.37)
237	Increase (Decrease)	17.90	(65.02)	162.47	(243.57)	(90.14)	11.91	(708.44)
238	750500 SW-Trans-T&D Oper							
239	Test Year	(612.86)	(662.21)	(651.13)	(454.51)	(376.08)	(398.67)	(4,726.87)
240	Prior Year	(447.73)	(178.96)	(170.84)	31.61	(1,128.32)	(400.74)	(700.00)
241	Increase (Decrease)	(165.13)	(483.25)	(480.29)	(486.12)	752.24	2.07	(4,026.87)
242	750511 SW-Trans-T&D Oper-Outside Svc							
243	Test Year	(1,016.16)	(735.08)	(312.06)	(1,146.84)	(824.27)	(404.52)	(8,225.44)
244	Prior Year	(613.39)	(1,123.86)	(787.96)	(461.57)	(804.43)	(542.14)	(7,955.14)
245	Increase (Decrease)	(402.77)	388.78	475.90	(685.27)	(19.84)	137.62	(270.30)
246	750514 SW-Trans-T&D Transp Licenses							
247	Test Year	106.28	-	12.48	33.70	61.35	63.91	634.86
248	Prior Year	122.26	79.13	-	56.64	37.38	44.82	664.81
249	Increase (Decrease)	(15.98)	(79.13)	12.48	(22.94)	23.97	19.09	(29.95)
250	750515 SW-Trans-T&D OP-Lease							
251	Test Year	806.58	(1,740.68)	(895.67)	524.66	(238.01)	(195.95)	(3,638.38)
252	Prior Year	(492.90)	(394.62)	(72.33)	(260.31)	(170.96)	(975.43)	(3,537.47)
253	Increase (Decrease)	1,299.48	(1,346.06)	(823.34)	784.97	(67.05)	779.48	(100.91)
254	750532 SW-Trans-T&D OP Gasoline							
255	Test Year	(1,932.86)	(2,711.46)	(2,073.43)	(2,063.72)	(1,919.07)	(1,964.68)	(21,756.68)
256	Prior Year	(1,007.34)	(1,545.94)	(1,267.02)	(1,274.04)	(1,457.73)	(1,219.41)	(15,517.71)
257	Increase (Decrease)	(925.52)	(1,165.52)	(806.41)	(789.68)	(461.34)	(745.27)	(6,238.97)
258								
259	3-General Expense							
260	601710 WT-Cust Accts Labor-Employ-Rg							
261	Test Year	(40,366.43)	(59,758.90)	(41,021.89)	(40,717.63)	(41,878.60)	(60,947.77)	(549,360.16)

Aqua North Carolina, Inc.

Docket No. 218, Sub 573

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Monthly Expense Amounts - Test Yr vs Prior Yr

Test Year of January - December 2021

By Rate Division

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
262	Prior Year	(41,765.52)	(42,111.33)	(60,960.24)	(42,774.88)	(45,716.11)	(44,112.40)
263	Increase (Decrease)	(19,253.94)	389.68	20,609.22	1,314.76	5,065.99	4,645.83
264	601719 WT-Cust Accts Labor-Employ-OT						
265	Test Year	(1,622.98)	(1,398.57)	(708.81)	(767.34)	(1,164.77)	(442.29)
266	Prior Year	(65.79)	(137.00)	(174.16)	(46.02)	(14.08)	7.08
267	Increase (Decrease)	(1,557.19)	(1,261.57)	(534.65)	(721.32)	(1,150.69)	(449.37)
268	601810 WT-A & G Labor-Employ-Rg						
269	Test Year	(60,004.21)	(59,546.57)	(68,597.05)	(75,407.33)	24,411.29	(58,780.77)
270	Prior Year	(49,943.60)	(54,422.30)	(102,055.17)	(56,931.63)	10,714.29	(55,620.14)
271	Increase (Decrease)	(10,060.61)	(5,124.27)	33,458.12	(18,475.70)	13,697.00	(3,160.63)
272	601819 WT-A & G Labor-Employ-OT						
273	Test Year	177.26	(136.29)	188.67	(655.98)	906.13	4.87
274	Prior Year	38.43	350.46	(423.64)	89.51	1,570.79	163.05
275	Increase (Decrease)	138.83	(486.75)	612.31	(745.49)	(664.66)	(158.18)
276	603810 WT-A & G Labor-Officers, Exec						
277	Test Year	723.66	916.05	916.05	794.73	1,372.15	757.04
278	Prior Year	739.52	939.63	835.23	998.17	1,443.83	902.39
279	Increase (Decrease)	(15.86)	(23.58)	80.82	(203.44)	(71.68)	(145.35)
280	603820 WT-A & G Labor-Bonuses						
281	Test Year	(13,653.85)	(12,643.67)	(8,761.27)	(12,263.04)	(10,842.24)	(10,268.28)
282	Prior Year	(11,312.77)	(14,772.85)	(21,214.43)	(11,834.25)	(11,679.97)	(11,049.63)
283	Increase (Decrease)	(2,341.08)	2,129.18	12,453.16	(428.79)	837.73	781.35
284	603840 WT-A & G Labor-Stock Option Co						
285	Test Year	(733.54)	(605.82)	(662.41)	(835.18)	(731.82)	(595.99)
286	Prior Year	(2,323.10)	(3,677.07)	(6,335.51)	(2,767.46)	(3,204.94)	(2,547.80)
287	Increase (Decrease)	1,589.56	3,071.25	5,673.10	1,932.28	2,473.12	1,951.81
288	603841 WT-A & G Restricted Stock Amor						
289	Test Year	(19,628.83)	(17,080.03)	(19,082.82)	(28,303.45)	(18,025.69)	(26,202.89)
290	Prior Year	(16,109.78)	(17,757.47)	(22,765.65)	(25,787.72)	(14,323.76)	(27,872.16)

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Aqua NC Administration

Line#	(a)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Grand Total
262	Prior Year	(43,225.21)	(63,047.11)	(40,918.22)	(42,354.83)	(43,404.18)	(41,114.34)	(551,504.37)
263	Increase (Decrease)	2,858.78	3,288.21	(103.67)	1,637.20	1,525.58	(19,833.43)	2,144.21
264	601719 WT-Cust Accts Labor-Employ-OT							
265	Test Year	(620.68)	(1,274.73)	(2,070.20)	(1,914.60)	(1,042.81)	(1,468.24)	(14,496.02)
266	Prior Year	(5.73)	(161.10)	(169.28)	24.38	(73.37)	(509.40)	(1,324.47)
267	Increase (Decrease)	(614.95)	(1,113.63)	(1,900.92)	(1,938.98)	(969.44)	(958.84)	(13,171.55)
268	601810 WT-A & G Labor-Employ-Rg							
269	Test Year	(58,708.16)	(84,131.65)	(80,330.36)	53,166.18	(68,068.10)	(42,598.36)	(578,595.09)
270	Prior Year	(60,624.58)	(76,564.00)	(76,916.58)	(43,817.87)	7,231.74	(54,592.88)	(613,542.72)
271	Increase (Decrease)	1,916.42	(7,567.65)	(3,413.78)	96,984.05	(75,299.84)	11,994.52	34,947.63
272	601819 WT-A & G Labor-Employ-OT							
273	Test Year	184.10	(202.84)	(1,644.05)	3,936.48	163.56	(653.92)	2,267.99
274	Prior Year	480.38	252.29	78.80	630.27	163.46	(78.63)	3,315.17
275	Increase (Decrease)	(296.28)	(455.13)	(1,722.85)	3,306.21	0.10	(575.29)	(1,047.18)
276	603810 WT-A & G Labor-Officers, Exec							
277	Test Year	752.62	600.20	905.04	1,292.23	804.06	641.33	10,475.16
278	Prior Year	861.00	815.70	861.00	801.89	1,175.50	774.55	11,148.41
279	Increase (Decrease)	(108.38)	(215.50)	44.04	490.34	(371.44)	(133.22)	(673.25)
280	603820 WT-A & G Labor-Bonuses							
281	Test Year	(10,413.37)	(15,986.13)	(10,739.16)	(11,730.75)	(11,091.93)	(54,171.85)	(182,565.54)
282	Prior Year	(10,421.99)	(15,543.68)	(10,679.34)	(11,107.60)	(19,500.33)	(45,979.63)	(195,096.47)
283	Increase (Decrease)	8.62	(442.45)	(59.82)	(623.15)	8,408.40	(8,192.22)	12,530.93
284	603840 WT-A & G Labor-Stock Option Co							
285	Test Year	(474.24)	(1,092.59)	(696.80)	(735.81)	(738.05)	1,052.94	(6,849.31)
286	Prior Year	(2,180.09)	(3,699.05)	(2,466.47)	(2,526.66)	(2,703.70)	8,596.83	(25,835.02)
287	Increase (Decrease)	1,705.85	2,606.46	1,769.67	1,790.85	1,965.65	(7,543.89)	18,985.71
288	603841 WT-A & G Restricted Stock Amor							
289	Test Year	(15,943.48)	(21,997.69)	(26,832.82)	(18,038.23)	(17,768.73)	(56,784.62)	(285,689.28)
290	Prior Year	(15,227.81)	(19,222.16)	(25,189.86)	(15,382.68)	(15,572.45)	(50,224.79)	(265,436.29)

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291	Increase (Decrease)		677.44	3,682.83	(2,515.73)	(3,701.93)	1,669.27
292	603842 WT-A & G PSU Amortization						
293	Test Year	5,624.21	5,010.35	7,796.22	5,520.45	5,704.46	5,520.45
294	Prior Year	5,879.18	3,354.47	2,216.29	4,919.97	4,415.57	8,662.50
295	Increase (Decrease)	(254.97)	1,655.88	5,579.93	600.48	1,288.89	(3,142.05)
296	603843 WT-A & G RSU Amortization						
297	Test Year	4,119.04	3,692.04	4,435.22	4,292.15	4,435.22	4,292.15
298	Prior Year	3,604.91	3,260.90	4,527.83	4,381.77	2,824.90	4,186.74
299	Increase (Decrease)	514.13	431.14	(92.61)	(89.62)	1,610.32	105.41
300	604810 WT-A&G Emp-HEALTH PLANS						
301	Test Year	-	-	-	-	-	-
302	Prior Year	-	-	-	-	-	-
303	Increase (Decrease)	-	-	-	-	-	-
304	604811 WT-A&G Emp-BCPPO						
305	Test Year	(2,666.29)	(2,082.84)	(2,045.00)	(1,975.47)	(1,900.03)	(1,835.26)
306	Prior Year	(2,625.78)	(2,607.09)	(2,586.07)	(2,624.24)	(2,651.36)	(2,650.53)
307	Increase (Decrease)	(40.51)	524.25	541.07	648.77	751.33	815.27
308	604813 WT-A&G Emp-DENTAL PLAN						
309	Test Year	(659.71)	(594.82)	(566.58)	(561.06)	(548.59)	(508.28)
310	Prior Year	(662.03)	(736.71)	(822.84)	(633.27)	(651.88)	(619.37)
311	Increase (Decrease)	2.32	141.89	256.26	72.21	103.29	111.09
312	604820 WT-A&G Emp-KEYSTONE HMO						
313	Test Year	(15,621.43)	(14,522.33)	(14,329.51)	(14,047.74)	(13,542.58)	(12,785.94)
314	Prior Year	(12,827.80)	(14,052.15)	(16,772.66)	(13,197.03)	(13,279.12)	(12,911.78)
315	Increase (Decrease)	(2,793.63)	(470.18)	2,443.15	(850.71)	(263.46)	125.84
316	604821 WT-A&G Emp-US HEALTHCARE HMO						
317	Test Year	5,621.42	3,444.31	5,295.60	4,947.31	4,535.20	4,186.69
318	Prior Year	4,195.36	5,023.16	5,204.42	5,031.96	4,992.49	5,143.97
319	Increase (Decrease)	1,426.06	(1,578.85)	91.18	(84.65)	(457.29)	(957.28)

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291	Increase (Decrease)	(715.67)	(2,775.53)	(1,642.96)	(2,655.55)	(2,196.28)	(6,559.83)	(20,252.99)
292	603842 WT-A & G PSU Amortization							
293	Test Year	5,704.46	5,704.46	5,520.45	5,704.46	5,520.45	12,532.21	75,862.63
294	Prior Year	5,771.19	5,771.19	5,585.02	5,142.85	4,976.95	7,576.78	64,271.96
295	Increase (Decrease)	(66.73)	(66.73)	(64.57)	561.61	543.50	4,955.43	11,590.67
296	603843 WT-A & G RSU Amortization							
297	Test Year	4,435.22	4,435.22	4,292.15	4,435.22	4,292.15	4,435.22	51,591.00
298	Prior Year	4,326.30	4,326.30	4,186.74	4,119.04	3,986.16	4,119.04	47,850.63
299	Increase (Decrease)	108.92	108.92	105.41	316.18	305.99	316.18	3,740.37
300	604810 WT-A&G Empl-HEALTH PLANS							
301	Test Year	(400.82)	-	-	-	-	(0.15)	(400.97)
302	Prior Year	(419.42)	-	-	-	-	-	(419.42)
303	Increase (Decrease)	18.60	-	-	-	-	(0.15)	18.45
304	604811 WT-A&G Emp-BCPPO							
305	Test Year	(1,748.22)	(1,856.86)	(1,828.13)	(1,818.41)	(1,808.20)	(1,741.19)	(23,305.90)
306	Prior Year	(2,797.33)	(2,810.83)	(2,763.72)	(2,747.94)	(2,706.09)	(2,660.20)	(32,231.18)
307	Increase (Decrease)	1,049.11	953.97	935.59	929.53	897.89	919.01	8,925.28
308	604813 WT-A&G Emp-DENTAL PLAN							
309	Test Year	(436.64)	(527.10)	(559.99)	(526.62)	(539.47)	(600.84)	(6,629.70)
310	Prior Year	(700.60)	(826.09)	(661.02)	(655.58)	(690.57)	(666.27)	(8,326.23)
311	Increase (Decrease)	263.96	298.99	101.03	128.96	151.10	65.43	1,696.53
312	604820 WT-A&G Emp-KEYSTONE HMO							
313	Test Year	(12,198.64)	(15,404.85)	(12,759.81)	(12,812.03)	(12,767.33)	(14,844.10)	(165,636.29)
314	Prior Year	(13,247.42)	(16,088.33)	(13,185.29)	(13,426.40)	(13,538.91)	(14,458.54)	(166,985.43)
315	Increase (Decrease)	1,048.78	683.48	425.48	614.37	771.58	(385.56)	1,349.14
316	604821 WT-A&G Emp-US HEALTHCARE HMO							
317	Test Year	5,025.00	6,403.65	4,374.13	5,138.45	5,007.12	2,386.83	56,365.71
318	Prior Year	4,548.32	5,094.45	4,885.42	5,305.07	4,736.53	5,559.78	59,720.93
319	Increase (Decrease)	476.68	1,309.20	(511.29)	(166.62)	270.59	(3,172.95)	(3,355.22)

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Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
320	604822 WT-A&G Empl-Insurance Payments						
321	Test Year	774.89	851.68	803.90	1,559.95	716.64	748.13
322	Prior Year	879.57	782.83	760.03	1,592.34	817.64	845.28
323	Increase (Decrease)	(104.68)	68.85	43.87	(32.39)	(101.00)	(97.15)
324	604824 WT-A&G Empl-Contributions Dent						
325	Test Year	76.68	84.76	81.48	147.14	72.23	75.50
326	Prior Year	90.13	74.30	74.00	143.22	76.34	78.59
327	Increase (Decrease)	(13.45)	10.46	7.48	3.92	(4.11)	(3.09)
328	604827 WT-A&G Empl-Pension Service Co						
329	Test Year	(1,590.28)	(1,286.62)	(1,175.20)	(1,373.43)	(1,223.29)	(1,116.60)
330	Prior Year	(3,053.26)	(4,241.59)	(6,164.30)	(3,044.55)	(3,066.24)	(2,916.12)
331	Increase (Decrease)	1,462.98	2,954.97	4,989.10	1,671.12	1,842.95	1,799.52
332	604828 WT-A&G Empl-OPEB Service Costs						
333	Test Year	(897.13)	(688.25)	(650.50)	(696.40)	(629.24)	(576.64)
334	Prior Year	(381.93)	(489.83)	(689.65)	(388.81)	(396.60)	(373.43)
335	Increase (Decrease)	(515.20)	(198.42)	39.15	(307.59)	(232.64)	(203.21)
336	604829 WT-A&G Empl-Nonqual Service Co						
337	Test Year	(5,659.33)	(5,022.90)	(4,366.00)	(5,457.02)	(5,077.60)	(4,696.30)
338	Prior Year	(5,516.95)	(8,357.88)	(12,558.85)	(5,448.01)	(5,366.06)	(5,081.06)
339	Increase (Decrease)	(142.38)	3,334.98	8,192.85	(9.01)	288.46	384.76
340	604831 WT-A&G Emp-POSTRT BEN(FAS 106)						
341	Test Year	(777.08)	(773.77)	(899.17)	(815.75)	(815.98)	(635.55)
342	Prior Year	(668.93)	(674.45)	(680.83)	(1,032.28)	(766.74)	(766.51)
343	Increase (Decrease)	(108.15)	(99.32)	(218.34)	216.53	(49.24)	130.96
344	604833 WT-A&G Emp-Pension Paid						
345	Test Year	(263.54)	(262.41)	(474.98)	(333.39)	(333.49)	(333.18)
346	Prior Year	(220.74)	(222.56)	(224.68)	(528.69)	(300.00)	(299.90)
347	Increase (Decrease)	(42.80)	(39.85)	(250.30)	195.30	(33.49)	(33.28)
348	604837 WT-A&G Empl-CONTRIB THRIFT PL						

Jun 30 2022

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

Aqua NC Administration

Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
320	604822 WT-A&G Empl-Insurance Payments							
321	Test Year	41.39	440.25	1,433.49	532.97	649.78	245.49	8,798.56
322	Prior Year	630.36	878.48	931.66	1,666.62	905.30	313.48	11,003.59
323	Increase (Decrease)	(588.97)	(438.23)	501.83	(1,133.65)	(255.52)	(67.99)	(2,205.03)
324	604824 WT-A&G Empl-Contributions Dent							
325	Test Year	12.03	49.01	146.20	62.40	73.14	47.14	927.71
326	Prior Year	62.65	80.59	87.31	144.91	80.31	36.56	1,028.91
327	Increase (Decrease)	(50.62)	(31.58)	58.89	(82.51)	(7.17)	10.58	(101.20)
328	604827 WT-A&G Empl-Pension Service Co							
329	Test Year	(1,133.58)	(1,692.76)	(1,173.67)	(1,229.28)	(1,167.29)	7,310.88	(6,851.12)
330	Prior Year	(2,612.61)	(4,124.01)	(2,708.44)	(2,710.03)	(2,935.59)	7,434.92	(30,141.82)
331	Increase (Decrease)	1,479.03	2,431.25	1,534.77	1,480.75	1,768.30	(124.04)	23,290.70
332	604828 WT-A&G Empl-OPEB Service Costs							
333	Test Year	(560.45)	(856.40)	(582.38)	(603.54)	(556.86)	2,638.53	(4,659.26)
334	Prior Year	(357.97)	(549.43)	(351.36)	(353.00)	(372.19)	(793.77)	(5,497.97)
335	Increase (Decrease)	(202.48)	(306.97)	(231.02)	(250.54)	(184.67)	3,432.30	838.71
336	604829 WT-A&G Empl-Nonqual Service Co							
337	Test Year	(4,834.34)	(7,330.61)	(5,029.06)	(5,264.10)	(5,264.10)	(9,830.16)	(67,831.52)
338	Prior Year	(4,210.01)	(6,861.68)	(4,878.30)	(4,831.09)	(5,321.77)	4,139.45	(64,292.21)
339	Increase (Decrease)	(624.33)	(468.93)	(150.76)	(433.01)	57.67	(13,969.61)	(3,539.31)
340	604831 WT-A&G Emp-POSTRT BEN(FAS 106)							
341	Test Year	(724.10)	(727.70)	(724.46)	(724.85)	(734.39)	(0.02)	(8,352.82)
342	Prior Year	(765.99)	(770.38)	(765.99)	(765.05)	(764.57)	(764.13)	(9,185.85)
343	Increase (Decrease)	41.89	42.68	41.53	40.20	30.18	764.11	833.03
344	604833 WT-A&G Emp-Pension Paid							
345	Test Year	(332.58)	(334.23)	(332.74)	(332.92)	(337.31)	(0.21)	(3,670.98)
346	Prior Year	(299.69)	(301.42)	(299.69)	(299.33)	(299.15)	(298.97)	(3,594.82)
347	Increase (Decrease)	(32.89)	(32.81)	(33.05)	(33.59)	(38.16)	298.76	(76.16)
348	604837 WT-A&G Empl-CONTRIB THRIFT PL							

Aqua NC Administration

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349	Test Year	(3,419.82)	(3,350.68)	(3,089.95)	(2,676.58)	(2,100.12)	(2,161.73)
350	Prior Year	(2,608.20)	(2,999.15)	(3,576.40)	(2,533.65)	(2,189.69)	(2,453.03)
351	Increase (Decrease)	(811.62)	(351.53)	486.45	(142.93)	89.57	291.30
352	604838 WT-Aqua Year End Contribution						
353	Test Year	(2,723.47)	(2,257.50)	(349.81)	(2,134.29)	(2,117.16)	(2,019.82)
354	Prior Year	(2,238.82)	(2,499.58)	(2,636.96)	(2,072.29)	(2,269.45)	(2,135.45)
355	Increase (Decrease)	(484.65)	242.08	2,287.15	(62.00)	152.29	115.63
356	604840 WT-A&G Empl-GROUP LIFE INS						
357	Test Year	(339.33)	(266.19)	(254.01)	(241.57)	(237.04)	(220.64)
358	Prior Year	(289.60)	(309.31)	(437.93)	(262.74)	(260.06)	(245.15)
359	Increase (Decrease)	(49.73)	43.12	183.92	21.17	23.02	24.51
360	604842 WT-A&G Empl-LTD INSURANCE						
361	Test Year	(748.87)	(656.62)	(630.25)	(630.03)	(605.22)	(566.80)
362	Prior Year	(558.95)	(658.80)	(829.71)	(603.12)	(599.45)	(573.73)
363	Increase (Decrease)	(189.92)	2.18	199.46	(26.91)	(5.77)	6.93
364	604845 WT-A&G Empl-EDUCATION						
365	Test Year	(2,306.55)	(154.41)	(11.46)	(127.71)	(1,414.46)	(720.04)
366	Prior Year	(3.17)	(3,390.18)	(2,018.08)	(2,182.87)	(109.68)	(3,442.38)
367	Increase (Decrease)	(2,303.38)	3,235.77	2,006.62	2,055.16	(1,304.78)	2,722.34
368	604850 WT-A&G Empl-WELFARE EXP-Gen						
369	Test Year	-	-	-	-	-	-
370	Prior Year	(267.39)	80.23	-	-	-	-
371	Increase (Decrease)	267.39	(80.23)	-	-	-	-
372	604852 WT-A&G Emp-BACKGROUND CHECKS						
373	Test Year	-	-	(783.53)	-	-	(674.42)
374	Prior Year	(1.25)	(306.70)	-	(80.67)	(6.57)	(1,035.03)
375	Increase (Decrease)	1.25	306.70	(783.53)	80.67	6.57	360.61
376	604854 WT-A&G Emp-DOT PHYSICALS						
377	Test Year	-	-	-	-	-	-

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
349	Test Year	(3,079.68)	(4,196.90)	(2,758.49)	(1,715.54)	(2,641.06)	(1,897.55)	(33,088.10)
350	Prior Year	(2,506.45)	(3,166.50)	(2,252.42)	(2,284.49)	(1,963.06)	(3,655.10)	(32,188.14)
351	Increase (Decrease)	(573.23)	(1,030.40)	(506.07)	568.95	(678.00)	1,757.55	(899.96)
352	604838 WT-Aqua Year End Contribution							
353	Test Year	(1,853.76)	(2,491.55)	(2,001.37)	(1,951.51)	(2,052.04)	1,769.60	(20,182.68)
354	Prior Year	(2,193.37)	(2,892.39)	(2,172.43)	(2,214.06)	(2,331.08)	(229.95)	(25,885.83)
355	Increase (Decrease)	339.61	400.84	171.06	262.55	279.04	1,999.55	5,703.15
356	604840 WT-A&G Empl-GROUP LIFE INS							
357	Test Year	(171.42)	(271.93)	(217.18)	(195.34)	(223.36)	(244.57)	(2,882.58)
358	Prior Year	(265.32)	(376.54)	(258.40)	(252.11)	(280.74)	(176.14)	(3,414.04)
359	Increase (Decrease)	93.90	104.61	41.22	56.77	57.38	(68.43)	531.46
360	604842 WT-A&G Empl-LTD INSURANCE							
361	Test Year	(540.16)	(701.69)	(550.59)	(556.87)	(553.08)	(440.76)	(7,180.94)
362	Prior Year	(567.47)	(734.98)	(554.48)	(586.92)	(605.70)	(290.11)	(7,163.42)
363	Increase (Decrease)	27.31	33.29	3.89	30.05	52.62	(150.65)	(17.52)
364	604845 WT-A&G Empl-EDUCATION							
365	Test Year	(6,379.60)	(149.35)	-	(2,024.16)	(4,034.70)	(0.01)	(17,322.45)
366	Prior Year	(528.40)	(228.24)	(3,906.14)	(3,002.20)	(986.64)	(820.37)	(20,618.35)
367	Increase (Decrease)	(5,851.20)	78.89	3,906.14	978.04	(3,048.06)	820.36	3,295.90
368	604850 WT-A&G Empl-WELFARE EXP-Gen							
369	Test Year	-	-	-	-	-	-	-
370	Prior Year	-	-	-	-	-	-	(187.16)
371	Increase (Decrease)	-	-	-	-	-	-	187.16
372	604852 WT-A&G Emp-BACKGROUND CHECKS							
373	Test Year	-	(25.85)	-	-	(2,053.93)	(484.21)	(4,021.94)
374	Prior Year	(1.87)	(239.84)	(896.34)	(342.74)	(212.41)	(20.83)	(3,144.25)
375	Increase (Decrease)	1.87	213.99	896.34	342.74	(1,841.52)	(463.38)	(877.69)
376	604854 WT-A&G Emp-DOT PHYSICALS							
377	Test Year	-	-	-	(53.20)	-	(15.77)	(68.97)

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378	Prior Year	(848.67)	238.03	(208.01)	(134.72)	(482.70)	(233.06)
379	Increase (Decrease)	848.67	(238.03)	208.01	134.72	482.70	233.06
380	604855 WT-A&G Emp-EASE CONTRACT						
381	Test Year	-	(20.84)	(62.29)	166.10	(50.00)	(291.72)
382	Prior Year	(156.65)	131.33	(41.72)	18.74	-	(77.94)
383	Increase (Decrease)	156.65	(152.17)	(20.57)	147.36	(50.00)	(213.78)
384	604856 WT-A&G Emp-EMPLOYMENT ADV						
385	Test Year	(1,435.70)	(770.96)	5.25	(478.83)	(478.83)	(1,214.59)
386	Prior Year	(52.07)	(844.57)	(216.13)	(287.87)	(159.19)	(96.62)
387	Increase (Decrease)	(1,383.63)	73.61	221.38	(190.96)	(319.64)	(1,117.97)
388	604857 WT-A&G Emp-FLOWERS & FRUIT						
389	Test Year	(25.16)	(122.19)	(11.92)	(6.42)	(43.95)	114.52
390	Prior Year	(17.60)	30.21	(12.23)	(49.62)	(42.14)	(17.46)
391	Increase (Decrease)	(7.56)	(152.40)	0.31	43.20	(1.81)	131.98
392	604858 WT-A&G Emp-RETIREMENT GIFTS						
393	Test Year	-	-	-	-	-	-
394	Prior Year	-	-	-	-	-	-
395	Increase (Decrease)	-	-	-	-	-	-
396	604860 WT-A&G Emp-RETIREMENT LUNCHS						
397	Test Year	-	-	-	-	-	-
398	Prior Year	-	(210.69)	-	-	-	-
399	Increase (Decrease)	-	210.69	-	-	-	-
400	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS						
401	Test Year	(24.69)	-	-	(8.03)	-	-
402	Prior Year	(372.69)	111.80	-	-	-	-
403	Increase (Decrease)	348.00	(111.80)	-	(8.03)	-	-
404	604864 WT-A&G Emp-PROF SERV - HR						
405	Test Year	(3,240.40)	(6,204.61)	(128.39)	(4,711.81)	(1,643.87)	(4,784.32)
406	Prior Year	(4,457.62)	(5,115.46)	(11,022.97)	6,635.56	(2,474.32)	(7,026.67)

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378	Prior Year	(16.55)	(540.38)	(20.94)	(132.79)	(466.65)	-	(2,846.44)
379	Increase (Decrease)	16.55	540.38	20.94	79.59	466.65	(15.77)	2,777.47
380	604855 WT-A&G Emp-EASE CONTRACT							
381	Test Year	(337.88)	(937.63)	(4,298.43)	178.89	45.62	(1,088.77)	(6,696.95)
382	Prior Year	(526.77)	(260.26)	282.97	(122.97)	144.64	(1,916.85)	(2,525.48)
383	Increase (Decrease)	188.89	(677.37)	(4,581.40)	301.86	(99.02)	828.08	(4,171.47)
384	604856 WT-A&G Emp-EMPLOYMENT ADV							
385	Test Year	(709.81)	(953.88)	(557.13)	(536.03)	(599.82)	(1,778.09)	(9,508.42)
386	Prior Year	(114.74)	(304.43)	(337.60)	(329.33)	(386.05)	(440.98)	(3,569.58)
387	Increase (Decrease)	(595.07)	(649.45)	(219.53)	(206.70)	(213.77)	(1,337.11)	(5,938.84)
388	604857 WT-A&G Emp-FLOWERS & FRUIT							
389	Test Year	(17.72)	-	(68.33)	(3.97)	(13.62)	(15.38)	(214.14)
390	Prior Year	(26.51)	(3.93)	(94.97)	(12.06)	(14.99)	(6.12)	(267.42)
391	Increase (Decrease)	8.79	3.93	26.64	8.09	1.37	(9.26)	53.28
392	604858 WT-A&G Emp-RETIREMENT GIFTS							
393	Test Year	-	-	20.11	-	-	-	20.11
394	Prior Year	-	-	-	-	-	-	-
395	Increase (Decrease)	-	-	20.11	-	-	-	20.11
396	604860 WT-A&G Emp-RETIREMENT LUNCHS							
397	Test Year	-	-	-	(31.51)	-	-	(31.51)
398	Prior Year	-	-	-	-	-	-	(210.69)
399	Increase (Decrease)	-	-	-	(31.51)	-	-	179.18
400	604863 WT-A&G Emp-PRE-EMPLOYMENT PHYS							
401	Test Year	(97.87)	-	-	(686.53)	-	(61.75)	(878.87)
402	Prior Year	-	-	-	-	-	(34.82)	(295.71)
403	Increase (Decrease)	(97.87)	-	-	(686.53)	-	(26.93)	(583.16)
404	604864 WT-A&G Emp-PROF SERV - HR							
405	Test Year	(795.34)	(2,141.51)	(1,529.09)	(1,044.40)	(1,454.45)	(7,852.07)	(35,530.26)
406	Prior Year	(1,056.52)	(1,097.78)	(3,985.64)	(3,576.02)	(3,220.96)	(5,430.93)	(41,829.33)

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407	Increase (Decrease)	1,217.22	(1,089.15)	10,894.58	(11,347.37)	830.45	2,242.35
408	604866 WT-A&G Emp-SERVICE AWARDS						
409	Test Year	(708.76)	(431.01)	-	-	-	-
410	Prior Year	(851.12)	255.32	(368.74)	(502.75)	(337.74)	-
411	Increase (Decrease)	142.36	(686.33)	368.74	502.75	337.74	-
412	604867 WT-A&G Emp-TUITION RFND-NONTAX						
413	Test Year	2,309.44	-	(828.43)	(406.03)	(1,752.50)	(382.96)
414	Prior Year	(159.73)	47.92	(1,101.00)	(782.87)	(577.02)	(451.76)
415	Increase (Decrease)	2,469.17	(47.92)	272.57	376.84	(1,175.48)	68.80
416	604869 WT-A&G Emp-WELLNESS PROGRAMS						
417	Test Year	-	-	-	-	-	-
418	Prior Year	-	-	-	-	-	-
419	Increase (Decrease)	-	-	-	-	-	-
420	604870 WT-A&G Emp-EMPTY X-MAS GIFTS						
421	Test Year	-	-	-	-	-	-
422	Prior Year	-	-	-	-	-	-
423	Increase (Decrease)	-	-	-	-	-	-
424	604880 WT-A&G Fees COLI Accounts						
425	Test Year	31.29	29.77	26.31	29.92	26.58	20.82
426	Prior Year	57.24	26.49	22.52	158.62	(93.66)	19.72
427	Increase (Decrease)	(25.95)	3.28	3.79	(128.70)	120.24	1.10
428	604891 WT-A&G Empl-INTERCO BENEFITS						
429	Test Year	-	-	-	187.31	-	-
430	Prior Year	-	-	584.34	-	-	-
431	Increase (Decrease)	-	-	(584.34)	187.31	-	-
432	604899 WT-A&G Empl-MISC						
433	Test Year	(1,153.19)	(2,217.63)	(610.10)	(1,287.15)	(1,527.46)	(1,086.08)
434	Prior Year	(1,009.93)	(1,373.69)	(2,000.99)	(1,006.39)	(982.47)	(910.52)
435	Increase (Decrease)	(143.26)	(843.94)	1,390.89	(280.76)	(544.99)	(175.56)

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
407	Increase (Decrease)	261.18	(1,043.73)	2,456.55	2,531.62	1,766.51	(2,421.14)	6,299.07
408	604866 WT-A&G Emp-SERVICE AWARDS							
409	Test Year	-	(4,164.75)	(4.54)	-	-	(61.21)	(5,370.27)
410	Prior Year	(1,013.79)	-	-	-	(816.49)	(694.27)	(4,329.58)
411	Increase (Decrease)	1,013.79	(4,164.75)	(4.54)	-	816.49	633.06	(1,040.69)
412	604867 WT-A&G Emp-TUITION RFND-NONTAX							
413	Test Year	(911.87)	-	36.84	122.83	(13.39)	373.08	(1,452.99)
414	Prior Year	(213.92)	-	(295.50)	(107.24)	(391.43)	(302.85)	(4,335.40)
415	Increase (Decrease)	(697.95)	-	332.34	230.07	378.04	675.93	2,882.41
416	604869 WT-A&G Emp-WELLNESS PROGRAMS							
417	Test Year	-	-	-	(416.51)	-	-	(416.51)
418	Prior Year	-	-	-	-	-	-	-
419	Increase (Decrease)	-	-	-	(416.51)	-	-	(416.51)
420	604870 WT-A&G Emp-EMPLOY X-MAS GIFTS							
421	Test Year	-	-	-	-	-	(0.20)	(0.20)
422	Prior Year	-	-	-	-	-	-	-
423	Increase (Decrease)	-	-	-	-	-	(0.20)	(0.20)
424	604880 WT-A&G Fees COLI Accounts							
425	Test Year	236.36	(174.33)	22.23	25.83	22.37	27.29	324.44
426	Prior Year	195.46	73.31	(201.17)	19.91	30.04	28.35	336.83
427	Increase (Decrease)	40.90	(247.64)	223.40	5.92	(7.67)	(1.06)	(12.39)
428	604891 WT-A&G Empl-INTERCO BENEFITS							
429	Test Year	516.24	-	-	282.52	-	-	986.07
430	Prior Year	124.98	-	331.11	-	-	345.28	1,385.71
431	Increase (Decrease)	391.26	-	(331.11)	282.52	-	(345.28)	(399.64)
432	604899 WT-A&G Empl-MISC							
433	Test Year	(1,158.90)	(1,248.25)	(1,579.89)	(772.84)	(745.18)	(12,696.50)	(26,083.17)
434	Prior Year	(869.11)	(1,390.69)	(793.34)	(987.74)	(985.04)	(9,354.10)	(21,664.01)
435	Increase (Decrease)	(289.79)	142.44	(786.55)	214.90	239.86	(3,342.40)	(4,419.16)

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436	615800 WT-Purchased Power-A & G EXPS						
437	Test Year	67.74	57.81	81.83	45.48	(0.23)	24.47
438	Prior Year	(176.38)	32.89	56.75	32.91	109.73	75.31
439	Increase (Decrease)	244.12	24.92	25.08	12.57	(109.96)	(50.84)
440	620800 WT-Mat&Sup-A & G						
441	Test Year	25.76	930.22	(445.99)	(201.03)	(8.26)	1.70
442	Prior Year	(29.82)	26.05	15.32	17.87	82.09	6.12
443	Increase (Decrease)	55.58	904.17	(461.31)	(218.90)	(90.35)	(4.42)
444	632800 WT-Cont Serv-Acct-A & G						
445	Test Year	(734.51)	(701.02)	(2,488.79)	-	(5,961.45)	(6,258.68)
446	Prior Year	(604.93)	(1,419.24)	(914.97)	(12,001.60)	(317.56)	(3,206.52)
447	Increase (Decrease)	(129.58)	718.22	(1,573.82)	12,001.60	(5,643.89)	(3,052.16)
448	633800 WT-Cont Serv-Legl-A & G						
449	Test Year	3,120.38	1,401.41	2,976.75	989.53	5,287.54	(1,351.84)
450	Prior Year	(1,560.32)	4,101.81	173.17	(3,056.71)	1,710.38	(2,121.36)
451	Increase (Decrease)	4,680.70	(2,700.40)	2,803.58	4,046.24	3,577.16	769.52
452	634800 WT-Cont Serv-Mgmt F-A & G						
453	Test Year	(1,312.99)	(1,257.91)	(1,327.36)	(1,223.64)	(1,692.75)	(1,396.64)
454	Prior Year	(1,199.58)	(1,331.46)	(1,220.68)	(1,240.51)	(7,418.19)	(11,216.29)
455	Increase (Decrease)	(113.41)	73.55	(106.68)	16.87	5,725.44	9,819.65
456	634900 WT-Corp Mgmt Fees						
457	Test Year	197,242.45	187,997.27	205,759.74	191,229.24	171,434.30	194,822.68
458	Prior Year	193,988.51	165,900.75	281,109.66	211,778.91	158,862.93	199,647.56
459	Increase (Decrease)	3,253.94	22,096.52	(75,349.92)	(20,549.67)	12,571.37	(4,824.88)
460	636730 ACO-WTR Allocations						
461	Test Year	78,636.62	73,383.74	78,303.03	75,082.73	73,253.02	80,750.68
462	Prior Year	78,982.08	78,570.92	79,710.63	72,312.28	72,479.89	75,048.86
463	Increase (Decrease)	(345.46)	(5,187.18)	(1,407.60)	2,770.45	773.13	5,701.82
464	636800 WT-Cont Serv-Oth-A&G						

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436	615800 WT-Purchased Power-A & G EXPS							
437	Test Year	147.34	186.15	112.43	120.58	(131.36)	(37.09)	675.15
438	Prior Year	133.24	(88.54)	411.56	117.99	93.05	(92.60)	705.91
439	Increase (Decrease)	14.10	274.69	(299.13)	2.59	(224.41)	55.51	(30.76)
440	620800 WT-Mat&Sup-A & G							
441	Test Year	(90.98)	(901.11)	(205.32)	(1,744.55)	29.35	(796.75)	(3,406.96)
442	Prior Year	11.11	3.38	8.98	15.51	29.98	22.50	209.09
443	Increase (Decrease)	(102.09)	(904.49)	(214.30)	(1,760.06)	(0.63)	(819.25)	(3,616.05)
444	632800 WT-Cont Serv-Acct-A & G							
445	Test Year	(30.17)	(7,274.52)	(281.38)	(4,883.81)	(944.35)	(5,794.74)	(35,353.42)
446	Prior Year	(1,178.05)	(144.28)	(4,044.54)	(2,355.41)	(3,184.85)	(2,762.44)	(32,134.39)
447	Increase (Decrease)	1,147.88	(7,130.24)	3,763.16	(2,528.40)	2,240.50	(3,032.30)	(3,219.03)
448	633800 WT-Cont Serv-Legl-A & G							
449	Test Year	(214.00)	3,355.84	2,564.32	(2,734.66)	9,584.10	(12,914.99)	12,064.38
450	Prior Year	621.78	(798.36)	(2,160.39)	(1,412.43)	6,750.11	4,704.65	6,952.33
451	Increase (Decrease)	(835.78)	4,154.20	4,724.71	(1,322.23)	2,833.99	(17,619.64)	5,112.05
452	634800 WT-Cont Serv-Mgmt F-A & G							
453	Test Year	(1,194.63)	(1,224.12)	(1,155.44)	(1,223.36)	(1,312.58)	(1,428.78)	(15,750.20)
454	Prior Year	(1,490.02)	(7,650.78)	(6,248.89)	(1,299.44)	(13,590.45)	(14,059.82)	(67,966.11)
455	Increase (Decrease)	295.39	6,426.66	5,093.45	76.08	12,277.87	12,631.04	52,215.91
456	634900 WT-Corp Mgmt Fees							
457	Test Year	163,921.60	223,363.96	168,440.15	215,569.10	160,109.60	374,047.68	2,453,937.77
458	Prior Year	150,747.84	184,021.92	197,651.39	166,551.36	172,685.12	289,957.25	2,372,903.20
459	Increase (Decrease)	13,173.76	39,342.04	(29,211.24)	49,017.74	(12,575.52)	84,090.43	81,034.57
460	636730 ACO-WTR Allocations							
461	Test Year	83,353.75	80,887.61	78,762.18	72,346.78	81,311.68	76,116.10	932,187.92
462	Prior Year	78,072.38	72,114.34	77,938.87	78,272.24	85,101.97	90,252.56	938,857.02
463	Increase (Decrease)	5,281.37	8,773.27	823.31	(5,925.46)	(3,790.29)	(14,136.46)	(6,669.10)
464	636800 WT-Cont Serv-Oth-A&G							

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465	Test Year		(24,694.38)	(41,466.91)	(14,909.36)	(16,892.86)	(11,455.37)
466	Prior Year	(11,152.94)	(12,755.62)	(21,849.14)	(33,536.62)	(15,146.73)	(48,430.86)
467	Increase (Decrease)	(9,827.64)	(11,938.76)	(19,617.77)	18,627.26	(1,746.13)	36,975.49
468	636801 WT-Cont Serv-Oth-CC						
469	Test Year	-	-	-	-	-	-
470	Prior Year	-	-	-	-	-	43,038.00
471	Increase (Decrease)	-	-	-	-	-	(43,038.00)
472	636810 WT-Cont Serv-Oth-A&G-HRDW MANT						
473	Test Year	(1,199.13)	(3,107.86)	(6,829.21)	(2,190.78)	(2,628.50)	(2,188.65)
474	Prior Year	(3,004.78)	224.93	(441.72)	(545.46)	(318.10)	(6,911.33)
475	Increase (Decrease)	1,805.65	(3,332.79)	(6,387.49)	(1,645.32)	(2,310.40)	4,722.68
476	636820 WT-Cont Serv-Oth-A&G-SFTW MANT						
477	Test Year	(13,570.25)	(16,779.30)	(17,827.00)	(17,801.49)	(17,358.88)	(20,428.52)
478	Prior Year	(26,276.01)	(8,416.41)	(14,922.55)	(20,040.40)	(12,134.97)	(14,593.72)
479	Increase (Decrease)	12,705.76	(8,362.89)	(2,904.45)	2,238.91	(5,223.91)	(5,834.80)
480	641800 WT-Rent Bldg/RP-A & G						
481	Test Year	(193.95)	(61.32)	(206.15)	(188.28)	(66.73)	(233.91)
482	Prior Year	(592.21)	(269.15)	(704.31)	(320.02)	(244.04)	(302.62)
483	Increase (Decrease)	398.26	207.83	498.16	131.74	177.31	68.71
484	642800 WT-Rent Equip-A & G						
485	Test Year	78.36	827.41	532.03	533.59	82.57	518.49
486	Prior Year	77.04	522.43	363.64	507.95	405.21	405.21
487	Increase (Decrease)	1.32	304.98	168.39	25.64	(322.64)	113.28
488	650800 WT-Trans-A & G						
489	Test Year	69.88	22.56	944.31	(44.17)	(39.20)	212.96
490	Prior Year	(38.20)	171.24	(21.11)	(5.64)	(0.98)	(5.31)
491	Increase (Decrease)	108.08	(148.68)	965.42	(38.53)	(38.22)	218.27
492	656800 WT-Ins-Vehicle-A & G						
493	Test Year	368.71	404.95	377.99	399.13	374.19	350.53

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		Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Grand Total
465	Test Year	(17,902.92)	(10,667.24)	(11,391.99)	(22,002.91)	(15,061.89)	(55,768.26)	(253,367.03)
466	Prior Year	25,271.34	(12,751.70)	(18,353.55)	(9,243.52)	(19,262.94)	(41,825.59)	(217,712.57)
467	Increase (Decrease)	(43,174.26)	2,084.46	6,961.56	(12,759.39)	4,201.05	(13,942.67)	(35,654.46)
468	636801 WT-Cont Serv-Oth-CC							
469	Test Year	-	-	-	-	-	-	-
470	Prior Year	(43,038.00)	-	-	-	-	-	-
471	Increase (Decrease)	43,038.00	-	-	-	-	-	-
472	636810 WT-Cont Serv-Oth-A&G-HRDW MANT							
473	Test Year	(2,571.61)	(1,754.04)	(3,865.20)	(3,005.75)	(1,220.82)	(4,692.72)	(35,254.27)
474	Prior Year	(1,321.89)	6,761.88	(3,532.76)	(2,034.57)	(1,211.70)	(894.37)	(13,229.87)
475	Increase (Decrease)	(1,249.72)	(8,515.92)	(332.44)	(971.18)	(9.12)	(3,798.35)	(22,024.40)
476	636820 WT-Cont Serv-Oth-A&G-SFTW MANT							
477	Test Year	(20,501.97)	(21,227.39)	(22,920.83)	(21,770.12)	(21,048.23)	(22,245.57)	(233,479.55)
478	Prior Year	(13,324.03)	(6,677.69)	(12,547.22)	(13,372.20)	(12,405.67)	(13,744.09)	(168,454.96)
479	Increase (Decrease)	(7,177.94)	(14,549.70)	(10,373.61)	(8,397.92)	(8,642.56)	(8,501.48)	(65,024.59)
480	641800 WT-Rent Bldg/RP-A & G							
481	Test Year	(151.77)	(178.87)	(128.44)	(132.04)	(46.26)	49.85	(1,537.87)
482	Prior Year	(338.00)	(615.68)	(446.58)	(168.87)	(229.92)	(731.49)	(4,962.89)
483	Increase (Decrease)	186.23	436.81	318.14	36.83	183.66	781.34	3,425.02
484	642800 WT-Rent Equip-A & G							
485	Test Year	521.99	1,152.72	630.72	-	1,082.36	673.65	6,633.89
486	Prior Year	77.53	-	1,585.21	77.95	818.33	818.33	5,658.83
487	Increase (Decrease)	444.46	1,152.72	(954.49)	(77.95)	264.03	(144.68)	975.06
488	650800 WT-Trans-A & G							
489	Test Year	400.05	(12.38)	469.51	(51.89)	54.13	308.89	2,334.65
490	Prior Year	(12.96)	(809.81)	(10.36)	850.90	(150.91)	1,628.85	1,595.71
491	Increase (Decrease)	413.01	797.43	479.87	(902.79)	205.04	(1,319.96)	738.94
492	656800 WT-Ins-Vehicle-A & G							
493	Test Year	413.44	468.99	367.46	423.63	366.20	357.43	4,672.65

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494	Prior Year	290.06	344.49	356.87	343.79	350.42	360.12
495	Increase (Decrease)	78.65	60.46	21.12	55.34	23.77	(9.59)
496	658800 WT-Ins-Work Comp-A & G						
497	Test Year	694.67	871.92	766.67	809.44	758.86	710.95
498	Prior Year	570.85	677.99	702.43	676.61	689.70	708.77
499	Increase (Decrease)	123.82	193.93	64.24	132.83	69.16	2.18
500	659800 WT-Ins-Other-A & G						
501	Test Year	-	-	-	-	-	-
502	Prior Year	-	-	-	-	-	-
503	Increase (Decrease)	-	-	-	-	-	-
504	675700 WT-Misc-Cust Accts						
505	Test Year	232.14	232.14	(949.27)	232.82	232.82	232.82
506	Prior Year	228.19	228.19	228.19	228.67	228.67	228.67
507	Increase (Decrease)	3.95	3.95	(1,177.46)	4.15	4.15	4.15
508	675800 WT-Misc-A&G						
509	Test Year	(873.26)	(1,053.88)	6.79	(78.06)	(179.28)	(275.41)
510	Prior Year	(567.41)	(947.68)	(1,393.02)	(2,413.08)	343.81	2,598.43
511	Increase (Decrease)	(305.85)	(106.20)	1,399.81	2,335.02	(523.09)	(2,873.84)
512	675802 WT-Misc-A&G-ACT&EVNT 100% D						
513	Test Year	-	-	-	-	-	-
514	Prior Year	-	466.24	-	-	-	-
515	Increase (Decrease)	-	(466.24)	-	-	-	-
516	675804 WT-Misc-A&G-ACT&EVNT 50% D						
517	Test Year	-	-	-	-	-	-
518	Prior Year	-	-	-	-	-	-
519	Increase (Decrease)	-	-	-	-	-	-
520	675805 WT-Misc-A&G-Civic Org Events						
521	Test Year	-	-	-	92.56	-	-
522	Prior Year	-	-	-	-	-	-

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494	Prior Year	315.69	348.08	333.36	360.24	325.86	380.34	4,109.32
495	Increase (Decrease)	97.75	120.91	34.10	63.39	40.34	(22.91)	563.33
496	658800 WT-Ins-Work Comp-A & G							
497	Test Year	838.46	951.20	745.23	859.15	742.66	152,344.80	161,094.01
498	Prior Year	621.27	684.98	656.10	708.94	641.30	748.54	8,087.48
499	Increase (Decrease)	217.19	266.22	89.13	150.21	101.36	151,596.26	153,006.53
500	659800 WT-Ins-Other-A & G							
501	Test Year	-	-	-	-	-	(152,000.00)	(152,000.00)
502	Prior Year	-	-	-	-	-	-	-
503	Increase (Decrease)	-	-	-	-	-	(152,000.00)	(152,000.00)
504	675700 WT-Misc-Cust Accts							
505	Test Year	234.39	234.39	234.39	235.49	235.49	117.77	1,505.39
506	Prior Year	229.66	229.66	229.66	230.92	230.92	(4,492.11)	(1,970.71)
507	Increase (Decrease)	4.73	4.73	4.73	4.57	4.57	4,609.88	3,476.10
508	675800 WT-Misc-A&G							
509	Test Year	173.69	(856.14)	1,245.84	(479.64)	(795.70)	(4,490.72)	(7,555.77)
510	Prior Year	(7,297.03)	(409.92)	(588.97)	3,614.94	128.48	(346.79)	(7,278.24)
511	Increase (Decrease)	7,470.72	(446.22)	1,834.81	(4,094.58)	(924.18)	(4,143.93)	(377.53)
512	675802 WT-Misc-A&G-ACT&EVNT 100% D							
513	Test Year	-	-	-	-	-	-	-
514	Prior Year	-	-	-	-	-	-	466.24
515	Increase (Decrease)	-	-	-	-	-	-	(466.24)
516	675804 WT-Misc-A&G-ACT&EVNT 50% D							
517	Test Year	-	-	-	-	-	-	-
518	Prior Year	-	(8.54)	-	8.53	-	-	(0.01)
519	Increase (Decrease)	-	8.54	-	(8.53)	-	-	0.01
520	675805 WT-Misc-A&G-Civic Org Events							
521	Test Year	-	-	-	-	-	-	92.56
522	Prior Year	-	-	-	-	-	-	-

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523	Increase (Decrease)	-	-	-	92.56	-	-
524	675808 WT-Misc-A&G-COMM EXP						
525	Test Year	(138.14)	(1,498.06)	2,989.97	1,699.91	(473.11)	(6,926.79)
526	Prior Year	(793.00)	339.39	(49.21)	(1,327.13)	823.79	751.21
527	Increase (Decrease)	654.86	(1,837.45)	3,039.18	3,027.04	(1,296.90)	(7,678.00)
528	675809 WT-Misc-A&G-TOLL FREE						
529	Test Year	-	-	-	-	-	-
530	Prior Year	-	-	-	-	-	-
531	Increase (Decrease)	-	-	-	-	-	-
532	675810 WT-Misc-A&G-DATA LINES						
533	Test Year	(808.12)	420.48	(5,332.19)	(514.40)	(2,628.34)	1,932.63
534	Prior Year	1,414.64	(593.02)	(2,670.22)	(9.51)	1,159.77	(2,334.35)
535	Increase (Decrease)	(2,222.76)	1,013.50	(2,661.97)	(504.89)	(3,788.11)	4,266.98
536	675812 WT-Misc-A&G-NETWORK SUPPORT						
537	Test Year	(2.34)	-	(59.13)	(1.74)	-	(15.13)
538	Prior Year	-	-	-	(41.06)	-	-
539	Increase (Decrease)	(2.34)	-	(59.13)	39.32	-	(15.13)
540	675816 WT-Misc-A&G-CONTRIB						
541	Test Year	-	20.30	-	-	-	24.67
542	Prior Year	-	-	-	-	20.20	-
543	Increase (Decrease)	-	20.30	-	-	(20.20)	24.67
544	675819 WT-Misc-A&G-Office Supplies						
545	Test Year	(5.29)	722.13	(678.77)	(72.10)	131.72	152.72
546	Prior Year	(220.96)	77.00	29.32	5,569.55	612.81	(2,034.18)
547	Increase (Decrease)	215.67	645.13	(708.09)	(5,641.65)	(481.09)	2,186.90
548	675820 WT-Misc-A&G-DIRECTORS						
549	Test Year	(7,281.97)	-	(6,444.97)	-	(836.39)	(6,440.25)
550	Prior Year	(13,803.58)	4,141.07	-	(9,657.53)	-	-
551	Increase (Decrease)	6,521.61	(4,141.07)	(6,444.97)	9,657.53	(836.39)	(6,440.25)

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523	Increase (Decrease)	-	-	-	-	-	-	92.56
524	675808 WT-Misc-A&G-COMM EXP							
525	Test Year	(747.50)	(1,361.82)	1,741.40	(156.65)	(2,380.76)	405.17	(6,846.38)
526	Prior Year	595.82	1,027.21	(3,206.66)	603.09	(220.88)	(270.95)	(1,727.32)
527	Increase (Decrease)	(1,343.32)	(2,389.03)	4,948.06	(759.74)	(2,159.88)	676.12	(5,119.06)
528	675809 WT-Misc-A&G-TOLL FREE							
529	Test Year	-	-	-	-	-	-	-
530	Prior Year	-	-	-	(0.44)	-	-	(0.44)
531	Increase (Decrease)	-	-	-	0.44	-	-	0.44
532	675810 WT-Misc-A&G-DATA LINES							
533	Test Year	(2,386.41)	(6,795.74)	1,043.03	(1,829.17)	(1,615.02)	12,969.87	(5,543.38)
534	Prior Year	802.22	(1,648.99)	1,052.08	(505.30)	(1,464.73)	428.31	(4,369.10)
535	Increase (Decrease)	(3,188.63)	(5,146.75)	(9.05)	(1,323.87)	(150.29)	12,541.56	(1,174.28)
536	675812 WT-Misc-A&G-NETWORK SUPPORT							
537	Test Year	-	(48.66)	-	90.26	-	(12.22)	(48.96)
538	Prior Year	-	(2.99)	-	-	-	-	(44.05)
539	Increase (Decrease)	-	(45.67)	-	90.26	-	(12.22)	(4.91)
540	675816 WT-Misc-A&G-CONTRIB							
541	Test Year	21.23	-	-	-	-	-	66.20
542	Prior Year	-	-	-	-	-	20.99	41.19
543	Increase (Decrease)	21.23	-	-	-	-	(20.99)	25.01
544	675819 WT-Misc-A&G-Office Supplies							
545	Test Year	(35.51)	150.79	76.23	33.85	189.38	(212.70)	452.45
546	Prior Year	(231.74)	(28.95)	(30.51)	86.21	12.54	(1,218.27)	2,622.82
547	Increase (Decrease)	196.23	179.74	106.74	(52.36)	176.84	1,005.57	(2,170.37)
548	675820 WT-Misc-A&G-DIRECTORS							
549	Test Year	(834.98)	-	-	(7,255.72)	-	(6,421.74)	(35,516.02)
550	Prior Year	(7,433.90)	-	-	(7,424.04)	-	-	(34,177.98)
551	Increase (Decrease)	6,598.92	-	-	168.32	-	(6,421.74)	(1,338.04)

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552	675822 WT-Misc-A&G-DISAST RECOV						
553	Test Year	306.41	306.41	306.41	307.31	307.31	307.31
554	Prior Year	301.19	301.19	301.19	301.85	301.85	301.85
555	Increase (Decrease)	5.22	5.22	5.22	5.46	5.46	5.46
556	675824 WT-Misc-A&G-DUES						
557	Test Year	(875.13)	165.23	193.89	142.32	683.72	3,578.30
558	Prior Year	(473.76)	(201.18)	252.98	(112.62)	2,022.16	420.77
559	Increase (Decrease)	(401.37)	366.41	(59.09)	254.94	(1,338.44)	3,157.53
560	675825 WT-Misc-A&G-Promotional Items						
561	Test Year	-	-	(104.54)	-	-	(15.55)
562	Prior Year	-	(131.52)	-	-	(15.88)	(102.01)
563	Increase (Decrease)	-	131.52	(104.54)	-	15.88	86.46
564	675827 WT-Misc-A&G-FINES&PENALTIES						
565	Test Year	52.68	93.95	13.66	11.76	37.46	35.70
566	Prior Year	28.31	34.65	433.74	0.06	8.45	43.08
567	Increase (Decrease)	24.37	59.30	(420.08)	11.70	29.01	(7.38)
568	675828 WT-Misc-A&G-UC&PER						
569	Test Year	(10.65)	187.62	69.70	7.77	-	519.23
570	Prior Year	(104.51)	191.93	-	23.54	510.00	(510.00)
571	Increase (Decrease)	93.86	(4.31)	69.70	(15.77)	(510.00)	1,029.23
572	675830 WT-Misc-A&G-MAIL&POST						
573	Test Year	(26.58)	102.63	(30.28)	2.83	117.64	(171.23)
574	Prior Year	(323.65)	87.45	(144.72)	(232.31)	1,135.47	(473.41)
575	Increase (Decrease)	297.07	15.18	114.44	235.14	(1,017.83)	302.18
576	675831 WT-Misc-A&G-MAIL OVERNIGHT						
577	Test Year	(97.22)	39.67	33.19	(202.78)	2.16	(317.96)
578	Prior Year	0.45	123.89	339.25	(70.25)	63.70	(30.06)
579	Increase (Decrease)	(97.67)	(84.22)	(306.06)	(132.53)	(61.54)	(287.90)
580	675832 WT-Misc-A&G-MAINT						

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552	675822 WT-Misc-A&G-DISAST RECOV							
553	Test Year	309.38	309.38	309.38	310.85	310.85	310.85	3,701.85
554	Prior Year	303.16	303.16	303.16	304.81	304.81	304.81	3,633.03
555	Increase (Decrease)	6.22	6.22	6.22	6.04	6.04	6.04	68.82
556	675824 WT-Misc-A&G-DUES							
557	Test Year	126.12	676.61	803.42	714.90	(2,617.47)	(254.29)	3,337.62
558	Prior Year	594.36	556.41	(4,689.05)	616.53	613.35	(292.39)	(692.44)
559	Increase (Decrease)	(468.24)	120.20	5,492.47	98.37	(3,230.82)	38.10	4,030.06
560	675825 WT-Misc-A&G-Promotional Items							
561	Test Year	-	-	(17.33)	-	-	-	(137.42)
562	Prior Year	-	-	(100.48)	(130.93)	-	-	(480.82)
563	Increase (Decrease)	-	-	83.15	130.93	-	-	343.40
564	675827 WT-Misc-A&G-FINES&PENALTIES							
565	Test Year	63.48	57.27	100.65	5.41	357.88	531.22	1,361.12
566	Prior Year	6.84	193.22	49.19	268.38	94.77	314.03	1,474.72
567	Increase (Decrease)	56.64	(135.95)	51.46	(262.97)	263.11	217.19	(113.60)
568	675828 WT-Misc-A&G-LIC&PER							
569	Test Year	(18.83)	(303.86)	6.47	-	-	30.30	487.75
570	Prior Year	510.97	(23.65)	-	74.27	33.67	14.85	721.07
571	Increase (Decrease)	(529.80)	(280.21)	6.47	(74.27)	(33.67)	15.45	(233.32)
572	675830 WT-Misc-A&G-MAIL&POST							
573	Test Year	(405.10)	105.77	(235.96)	(96.25)	(140.45)	(161.93)	(938.91)
574	Prior Year	1,483.67	(104.81)	22.05	135.90	(68.17)	(33.06)	1,484.41
575	Increase (Decrease)	(1,888.77)	210.58	(258.01)	(232.15)	(72.28)	(128.87)	(2,423.32)
576	675831 WT-Misc-A&G-MAIL OVERNIGHT							
577	Test Year	(192.84)	39.16	(358.41)	16.99	213.30	229.73	(595.01)
578	Prior Year	174.07	(251.10)	(126.34)	94.37	17.61	55.66	391.25
579	Increase (Decrease)	(366.91)	290.26	(232.07)	(77.38)	195.69	174.07	(986.26)
580	675832 WT-Misc-A&G-MAINT							

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581	Test Year	483.75	483.74	483.74	485.17	485.17	485.17
582	Prior Year	134.82	118.66	1,128.54	456.27	456.27	456.27
583	Increase (Decrease)	348.93	365.08	(644.80)	28.90	28.90	28.90
584	675834 WT-Misc-A&G-MEALS 100% DED						
585	Test Year	(130.96)	(556.71)	(144.54)	(137.39)	(48.04)	(84.15)
586	Prior Year	15.11	(202.13)	(344.43)	(343.54)	(346.61)	(248.72)
587	Increase (Decrease)	(146.07)	(354.58)	199.89	206.15	298.57	164.57
588	675836 WT-Misc-A&G-MEALS 50% DED						
589	Test Year	(10.30)	(11.73)	(29.21)	(31.90)	(141.16)	(403.35)
590	Prior Year	(507.85)	(212.49)	(837.12)	(13.99)	(9.47)	15.94
591	Increase (Decrease)	497.55	200.76	807.91	(17.91)	(131.69)	(419.29)
592	675840 WT-Misc-A&G-SEMINARS						
593	Test Year	(55.83)	326.02	24.74	(410.61)	(112.69)	664.70
594	Prior Year	(361.91)	(157.87)	(376.74)	213.63	69.61	(21.84)
595	Increase (Decrease)	306.08	483.89	401.48	(624.24)	(182.30)	686.54
596	675842 WT-Misc-A&G-SUBSCRIPT						
597	Test Year	(1,282.61)	(182.83)	(1,628.12)	(814.26)	(485.38)	(129.29)
598	Prior Year	(2,619.95)	(830.01)	(12.22)	(98.88)	(1,219.66)	(83.60)
599	Increase (Decrease)	1,337.34	647.18	(1,615.90)	(715.38)	734.28	(45.69)
600	675846 WT-Misc-A&G-TRV						
601	Test Year	(135.30)	6.77	(13.28)	(8.78)	(3.43)	(44.07)
602	Prior Year	2.18	(142.51)	(383.78)	(85.17)	(198.35)	(124.59)
603	Increase (Decrease)	(137.48)	149.28	370.50	76.39	194.92	80.52
604	675847 WT-Misc-A&G-TRV-Auto Mile Reim						
605	Test Year	-	(4.05)	-	(1.30)	(1.55)	(10.93)
606	Prior Year	(343.62)	49.17	(18.57)	(10.75)	(1.84)	-
607	Increase (Decrease)	343.62	(53.22)	18.57	9.45	0.29	(10.93)
608	675848 WT-Misc-A&G-TRV-RENTAL CAR						
609	Test Year	-	-	(35.10)	(1.94)	(89.15)	(54.70)

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581	Test Year	488.44	488.43	492.20	494.55	494.55	494.53	5,859.44
582	Prior Year	458.24	458.23	461.68	461.97	542.75	464.18	5,597.88
583	Increase (Decrease)	30.20	30.20	30.52	32.58	(48.20)	30.35	261.56
584	675834 WT-Misc-A&G-MEALS 100% DED							
585	Test Year	(74.39)	(888.32)	(415.74)	(769.64)	(591.42)	(776.26)	(4,617.56)
586	Prior Year	67.16	(39.51)	(42.89)	(507.24)	(127.75)	(69.60)	(2,190.15)
587	Increase (Decrease)	(141.55)	(848.81)	(372.85)	(262.40)	(463.67)	(706.66)	(2,427.41)
588	675836 WT-Misc-A&G-MEALS 50% DED							
589	Test Year	(137.57)	(219.30)	(194.33)	(219.26)	(411.48)	(308.82)	(2,118.41)
590	Prior Year	0.23	8.92	(59.34)	(3.73)	(16.31)	(4.20)	(1,639.41)
591	Increase (Decrease)	(137.80)	(228.22)	(134.99)	(215.53)	(395.17)	(304.62)	(479.00)
592	675840 WT-Misc-A&G-SEMINARS							
593	Test Year	369.33	744.25	(179.41)	(61.43)	24.94	(445.19)	888.82
594	Prior Year	208.25	81.34	35.70	(96.61)	(17.86)	(119.15)	(543.45)
595	Increase (Decrease)	161.08	662.91	(215.11)	35.18	42.80	(326.04)	1,432.27
596	675842 WT-Misc-A&G-SUBSCRIPT							
597	Test Year	(474.39)	(212.90)	(2,386.12)	562.70	(422.85)	(601.94)	(8,057.99)
598	Prior Year	(495.20)	(4,153.58)	620.39	(1,996.36)	(340.93)	(527.69)	(11,757.69)
599	Increase (Decrease)	20.81	3,940.68	(3,006.51)	2,559.06	(81.92)	(74.25)	3,699.70
600	675846 WT-Misc-A&G-TRV							
601	Test Year	(272.44)	(296.52)	89.29	(228.73)	(300.17)	(703.95)	(1,910.61)
602	Prior Year	30.70	(37.15)	63.17	124.46	(225.48)	100.46	(876.06)
603	Increase (Decrease)	(303.14)	(259.37)	26.12	(353.19)	(74.69)	(804.41)	(1,034.55)
604	675847 WT-Misc-A&G-TRV-Auto Mile Reim							
605	Test Year	(47.59)	(6.14)	(38.28)	(14.00)	(43.04)	(114.30)	(281.18)
606	Prior Year	(1.06)	-	(25.56)	(1.06)	(24.62)	-	(377.91)
607	Increase (Decrease)	(46.53)	(6.14)	(12.72)	(12.94)	(18.42)	(114.30)	96.73
608	675848 WT-Misc-A&G-TRV-RENTAL CAR							
609	Test Year	(25.28)	(120.91)	(38.50)	(5.78)	(268.33)	(195.73)	(835.42)

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610	Prior Year	(422.30)	(5.97)	(110.06)	(2,292.29)	(1.05)	-
611	Increase (Decrease)	422.30	5.97	74.96	2,290.35	(88.10)	(54.70)
612	675849 WT-Misc-A&G-TRV-Airplane						
613	Test Year	(14.90)	-	(17.98)	20.10	(84.13)	(189.14)
614	Prior Year	(1,559.11)	(1,449.28)	45.19	508.35	-	(410.55)
615	Increase (Decrease)	1,544.21	1,449.28	(63.17)	(488.25)	(84.13)	221.41
616	675850 WT-Misc-A&G-TRV-HOTEL						
617	Test Year	76.61	-	40.15	(35.74)	(45.41)	(795.77)
618	Prior Year	(1,118.24)	(237.20)	(435.78)	(461.34)	-	44.81
619	Increase (Decrease)	1,194.85	237.20	475.93	425.60	(45.41)	(840.58)
620	675856 WT-Misc-A&G-UNIFORMS						
621	Test Year	2.87	-	2.79	1.89	7.78	-
622	Prior Year	41.98	(19.26)	21.08	-	-	-
623	Increase (Decrease)	(39.11)	19.26	(18.29)	1.89	7.78	-
624	675858 WT-Misc-A&G-Bank Fees						
625	Test Year	(5,464.05)	69.07	68.60	(12,767.00)	84.87	(17,261.30)
626	Prior Year	(8,151.24)	2,179.76	(11,467.83)	19.99	(5,700.80)	(17,455.64)
627	Increase (Decrease)	2,687.19	(2,110.69)	11,536.43	(12,786.99)	5,785.67	194.34
628	675861 WT-Misc-A&G-SERVICE CLEARING						
629	Test Year	-	-	-	312.18	-	-
630	Prior Year	-	-	973.91	-	-	-
631	Increase (Decrease)	-	-	(973.91)	312.18	-	-
632	675865 WT-Misc-A&G-AR/AP Adj						
633	Test Year	(6.79)	-	16.03	(16.03)	-	-
634	Prior Year	-	-	-	312.41	(312.41)	-
635	Increase (Decrease)	(6.79)	-	16.03	(328.44)	312.41	-
636	676220 WT-Cap OH Credit-Benefits						
637	Test Year	-	-	-	-	-	-
638	Prior Year	-	-	-	-	-	-

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
610	Prior Year	(82.07)	(9.66)	(14.16)	138.12	(2.86)	-	(2,802.30)
611	Increase (Decrease)	56.79	(111.25)	(24.34)	(143.90)	(265.47)	(195.73)	1,966.88
612	675849 WT-Misc-A&G-TRV-Airplane							
613	Test Year	(570.06)	(351.94)	(261.06)	(218.42)	(741.76)	(706.72)	(3,136.01)
614	Prior Year	(445.63)	(8.51)	32.83	43.64	(22.14)	(28.31)	(3,293.52)
615	Increase (Decrease)	(124.43)	(343.43)	(293.89)	(262.06)	(719.62)	(678.41)	157.51
616	675850 WT-Misc-A&G-TRV-HOTEL							
617	Test Year	(316.14)	(422.39)	(389.89)	(388.42)	(445.14)	(826.49)	(3,548.63)
618	Prior Year	(112.01)	7.22	(97.21)	46.76	(461.98)	(40.19)	(2,865.16)
619	Increase (Decrease)	(204.13)	(429.61)	(292.68)	(435.18)	16.84	(786.30)	(683.47)
620	675856 WT-Misc-A&G-UNIFORMS							
621	Test Year	-	-	-	-	13.62	(13.97)	14.98
622	Prior Year	-	-	-	-	-	-	43.80
623	Increase (Decrease)	-	-	-	-	13.62	(13.97)	(28.82)
624	675858 WT-Misc-A&G-Bank Fees							
625	Test Year	50.38	(4,022.98)	69.37	(25,151.89)	(122.44)	(22,198.88)	(86,646.25)
626	Prior Year	(5,561.02)	54.88	(19,432.95)	(5,463.31)	59.64	(19,584.83)	(90,503.35)
627	Increase (Decrease)	5,611.40	(4,077.86)	19,502.32	(19,688.58)	(182.08)	(2,614.05)	3,857.10
628	675861 WT-Misc-A&G-SERVICE CLEARING							
629	Test Year	860.41	-	-	470.86	-	-	1,643.45
630	Prior Year	208.29	-	551.86	-	-	575.47	2,309.53
631	Increase (Decrease)	652.12	-	(551.86)	470.86	-	(575.47)	(666.08)
632	675865 WT-Misc-A&G-AR/AP Adj							
633	Test Year	-	-	(628.98)	-	-	-	(635.77)
634	Prior Year	-	365.17	186.71	-	(186.71)	-	365.17
635	Increase (Decrease)	-	(365.17)	(815.69)	-	186.71	-	(1,000.94)
636	676220 WT-Cap OH Credit-Benefits							
637	Test Year	-	-	-	(46.36)	46.36	-	-
638	Prior Year	-	-	-	-	-	-	-

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639	Increase (Decrease)						
640	676240 WT-Cap OH Credit-Other						
641	Test Year	-	-	6.17	-	-	-
642	Prior Year	-	-	-	-	-	-
643	Increase (Decrease)	-	-	6.17	-	-	-
644	701710 SW-Cust Accts-LBR-Employ-Rg						
645	Test Year	(10,054.47)	(5,163.27)	(5,633.16)	(5,235.45)	(4,709.92)	(5,018.50)
646	Prior Year	(5,637.91)	(5,282.46)	(9,476.76)	(5,319.07)	(4,319.43)	(5,606.26)
647	Increase (Decrease)	(4,416.56)	119.19	3,843.60	83.62	(390.49)	587.76
648	701719 SW-Cust Accts-LBR-Employ-OT						
649	Test Year	(352.98)	(312.85)	(154.16)	(167.48)	(264.70)	(110.01)
650	Prior Year	(14.00)	(29.15)	(37.05)	(11.24)	(3.00)	(2.76)
651	Increase (Decrease)	(338.98)	(283.70)	(117.11)	(156.24)	(261.70)	(107.25)
652	701810 SW-A&G-LBR-Employ-Rg						
653	Test Year	(39,033.30)	(29,645.30)	(10,658.15)	(5,424.80)	(101,679.48)	(12,080.46)
654	Prior Year	(17,199.16)	(28,096.77)	(28,214.42)	(17,947.63)	(84,433.29)	(14,107.06)
655	Increase (Decrease)	(21,834.14)	(1,548.53)	17,556.27	12,522.83	(17,246.19)	2,026.60
656	701819 SW-A&G-LBR-Employ-OT						
657	Test Year	(410.73)	(91.41)	(312.23)	476.51	(1,122.02)	(235.81)
658	Prior Year	(209.46)	(501.97)	109.67	(211.68)	(1,957.50)	(324.87)
659	Increase (Decrease)	(201.27)	410.56	(421.90)	688.19	835.48	89.06
660	703810 SW-A&G-LBR-Officers, Executives						
661	Test Year	(723.66)	(916.03)	(916.03)	(794.72)	(1,372.15)	(757.03)
662	Prior Year	(739.53)	(939.63)	(835.23)	(998.17)	(1,443.83)	(902.39)
663	Increase (Decrease)	15.87	23.60	(80.80)	203.45	71.68	145.36
664	703820 SW-A & G Labor-Bonuses						
665	Test Year	(4,398.92)	(4,035.82)	(3,352.45)	(4,038.66)	(3,636.49)	(3,433.53)
666	Prior Year	(3,430.50)	(4,410.54)	(5,967.85)	(3,811.07)	(3,680.56)	(3,551.48)
667	Increase (Decrease)	(968.42)	374.72	2,615.40	(227.59)	44.07	117.95

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639	Increase (Decrease)				(46.36)	46.36		-
640	676240 WT-Cap OH Credit-Other							
641	Test Year	0.02	(0.02)	0.99	(129.96)	129.76	-	6.96
642	Prior Year	-	-	-	-	-	-	-
643	Increase (Decrease)	0.02	(0.02)	0.99	(129.96)	129.76	-	6.96
644	701710 SW-Cust Accts-LBR-Employ-Rg							
645	Test Year	(5,369.07)	(9,338.69)	(5,029.12)	(4,427.49)	(6,452.26)	(967.64)	(67,399.04)
646	Prior Year	(5,581.02)	(9,659.26)	(7,132.07)	(5,352.66)	(4,110.16)	(6,011.52)	(73,488.58)
647	Increase (Decrease)	211.95	320.57	2,102.95	925.17	(2,342.10)	5,043.88	6,089.54
648	701719 SW-Cust Accts-LBR-Employ-OT							
649	Test Year	(138.13)	(300.19)	(470.74)	(173.96)	(229.87)	(113.74)	(2,788.81)
650	Prior Year	(8.76)	(44.57)	(36.32)	(7.68)	(24.47)	(110.02)	(329.02)
651	Increase (Decrease)	(129.37)	(255.62)	(434.42)	(166.28)	(205.40)	(3.72)	(2,459.79)
652	701810 SW-A&G-LBR-Employ-Rg							
653	Test Year	(10,467.39)	(15,005.86)	8,278.96	(128,445.90)	(1,109.79)	(58,066.53)	(403,338.00)
654	Prior Year	(7,226.63)	(27,669.41)	7,491.24	(28,588.15)	(83,617.30)	4,483.62	(325,124.96)
655	Increase (Decrease)	(3,240.76)	12,663.55	787.72	(99,857.75)	82,507.51	(62,550.15)	(78,213.04)
656	701819 SW-A&G-LBR-Employ-OT							
657	Test Year	(368.51)	(161.42)	1,312.42	(2,989.47)	(317.55)	(1,523.55)	(5,743.77)
658	Prior Year	(633.12)	(508.23)	(222.07)	(840.69)	(375.71)	(57.78)	(5,733.41)
659	Increase (Decrease)	264.61	346.81	1,534.49	(2,148.78)	58.16	(1,465.77)	(10.36)
660	703810 SW-A&G-LBR-Officers, Executives							
661	Test Year	(752.62)	(600.19)	(905.04)	(1,292.21)	(804.05)	(641.32)	(10,475.05)
662	Prior Year	(861.01)	(815.69)	(861.01)	(801.89)	(1,175.48)	(774.54)	(11,148.40)
663	Increase (Decrease)	108.39	215.50	(44.03)	(490.32)	371.43	133.22	673.35
664	703820 SW-A & G Labor-Bonuses							
665	Test Year	(3,637.83)	(5,182.18)	(3,874.33)	(4,012.49)	(3,699.39)	(15,607.66)	(58,909.75)
666	Prior Year	(3,299.37)	(4,638.15)	(3,413.94)	(3,600.46)	(9,775.86)	(51,449.85)	(101,029.63)
667	Increase (Decrease)	(338.46)	(544.03)	(460.39)	(412.03)	6,076.47	35,842.19	42,119.88

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668	703840 SW-A & G Labor-Stock Option Co						
669	Test Year	(638.72)	(561.84)	(327.13)	(366.21)	(345.49)	(308.89)
670	Prior Year	(1,776.84)	(2,019.84)	(2,077.92)	(1,195.46)	(693.39)	(1,100.84)
671	Increase (Decrease)	1,138.12	1,458.00	1,750.79	829.25	347.90	791.95
672	703841 SW-A & G Restricted Stock Amor						
673	Test Year	(4,862.58)	(4,230.01)	(4,721.84)	(7,044.95)	(4,478.46)	(6,534.27)
674	Prior Year	(3,910.61)	(4,295.18)	(5,550.39)	(6,279.21)	(3,481.48)	(6,782.03)
675	Increase (Decrease)	(951.97)	65.17	828.55	(765.74)	(996.98)	247.76
676	704810 SW-A&G Empl-HEALTH PLANS						
677	Test Year	-	-	-	-	-	-
678	Prior Year	-	-	-	-	-	-
679	Increase (Decrease)	-	-	-	-	-	-
680	704811 SW-A&G Emp-BCPPO						
681	Test Year	(579.87)	(452.99)	(444.75)	(431.17)	(414.70)	(400.56)
682	Prior Year	(558.68)	(554.69)	(550.22)	(559.96)	(565.75)	(565.58)
683	Increase (Decrease)	(21.19)	101.70	105.47	128.79	151.05	165.02
684	704813 SW-A&G Emp-DENTAL PLAN						
685	Test Year	(522.83)	(462.47)	(482.15)	(486.06)	(467.13)	(421.92)
686	Prior Year	(433.55)	(515.34)	(537.29)	(480.67)	(486.56)	(497.81)
687	Increase (Decrease)	(89.28)	52.87	55.14	(5.39)	19.43	75.89
688	704820 SW-A&G Emp-KEYSTONE HMO						
689	Test Year	(3,647.47)	(3,348.22)	(3,305.01)	(3,255.44)	(3,138.89)	(2,956.53)
690	Prior Year	(2,896.55)	(3,196.13)	(3,859.99)	(2,994.80)	(3,012.50)	(2,922.94)
691	Increase (Decrease)	(750.92)	(152.09)	554.98	(260.64)	(126.39)	(33.59)
692	704821 SW-A&G Emp-US HEALTHCARE HMO						
693	Test Year	(5,621.40)	(5,405.39)	(5,233.79)	(5,706.97)	(5,330.87)	(4,982.57)
694	Prior Year	(4,195.35)	(5,023.17)	(5,204.43)	(5,031.96)	(4,992.50)	(5,143.95)
695	Increase (Decrease)	(1,426.05)	(382.22)	(29.36)	(675.01)	(338.37)	161.38
696	704822 SW-A&G Empl-Insurance Payments						

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668	703840 SW-A & G Labor-Stock Option Co							
669	Test Year	(288.85)	(439.44)	(334.54)	(351.69)	(346.91)	(61.62)	(4,371.33)
670	Prior Year	(1,032.67)	(1,405.31)	(1,040.91)	(1,077.42)	(1,106.49)	1,669.97	(12,857.12)
671	Increase (Decrease)	743.82	965.87	706.37	725.73	759.58	(1,731.59)	8,485.79
672	703841 SW-A & G Restricted Stock Amor							
673	Test Year	(4,024.90)	(5,519.13)	(6,736.43)	(4,549.23)	(4,481.34)	(15,427.84)	(72,610.98)
674	Prior Year	(3,720.85)	(4,700.71)	(6,165.37)	(3,782.86)	(3,830.27)	(12,383.84)	(64,882.80)
675	Increase (Decrease)	(304.05)	(818.42)	(571.06)	(766.37)	(651.07)	(3,044.00)	(7,728.18)
676	704810 SW-A&G Empl-HEALTH PLANS							
677	Test Year	(100.86)	-	-	-	-	0.14	(100.72)
678	Prior Year	(102.91)	-	-	-	-	-	(102.91)
679	Increase (Decrease)	2.05	-	-	-	-	0.14	2.19
680	704811 SW-A&G Emp-BCPPO							
681	Test Year	(384.77)	(408.67)	(402.36)	(400.82)	(398.56)	(104.70)	(4,823.92)
682	Prior Year	(600.12)	(603.01)	(592.91)	(593.47)	(584.43)	(574.50)	(6,903.32)
683	Increase (Decrease)	215.35	194.34	190.55	192.65	185.87	469.80	2,079.40
684	704813 SW-A&G Emp-DENTAL PLAN							
685	Test Year	(477.61)	(571.93)	(469.07)	(510.42)	(454.39)	(370.89)	(5,696.87)
686	Prior Year	(468.15)	(532.43)	(476.96)	(503.79)	(477.23)	(533.59)	(5,943.37)
687	Increase (Decrease)	(9.46)	(39.50)	7.89	(6.63)	22.84	162.70	246.50
688	704820 SW-A&G Emp-KEYSTONE HMO							
689	Test Year	(2,846.48)	(3,639.38)	(2,977.43)	(3,002.36)	(2,992.35)	(2,396.57)	(37,506.13)
690	Prior Year	(3,008.33)	(3,704.13)	(2,995.99)	(3,077.03)	(3,108.46)	(3,339.60)	(38,116.45)
691	Increase (Decrease)	161.85	64.75	18.56	74.67	116.11	943.03	610.32
692	704821 SW-A&G Emp-US HEALTHCARE HMO							
693	Test Year	(5,866.86)	(6,554.97)	(5,241.67)	(6,035.51)	(5,007.11)	(5,421.17)	(66,408.28)
694	Prior Year	(4,548.30)	(5,094.46)	(4,885.40)	(5,305.05)	(4,736.54)	(5,559.77)	(59,720.88)
695	Increase (Decrease)	(1,318.56)	(1,460.51)	(356.27)	(730.46)	(270.57)	138.60	(6,687.40)
696	704822 SW-A&G Empl-Insurance Payments							

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697	Test Year	1,307.39	1,212.64	1,238.01	1,479.22	1,214.89	1,148.59
698	Prior Year	1,013.36	1,138.89	1,164.60	1,303.79	1,162.39	1,186.76
699	Increase (Decrease)	294.03	73.75	73.41	175.43	52.50	(38.17)
700	704824 SW-A&G Empl-Contributions Dent						
701	Test Year	116.48	107.68	110.35	131.48	108.16	102.44
702	Prior Year	79.29	89.00	90.27	102.24	89.65	92.06
703	Increase (Decrease)	37.19	18.68	20.08	29.24	18.51	10.38
704	704827 SW-A&G Emp - Pension - Service						
705	Test Year	(395.36)	(319.87)	(292.17)	(342.73)	(305.24)	(278.64)
706	Prior Year	(743.07)	(1,032.27)	(1,500.17)	(742.91)	(748.18)	(711.57)
707	Increase (Decrease)	347.71	712.40	1,208.00	400.18	442.94	432.93
708	704828 SW-A&G Emp - OPEB - Service Co						
709	Test Year	(223.04)	(171.11)	(161.72)	(173.78)	(157.03)	(143.90)
710	Prior Year	(92.96)	(119.21)	(167.84)	(94.87)	(96.78)	(91.12)
711	Increase (Decrease)	(130.08)	(51.90)	6.12	(78.91)	(60.25)	(52.78)
712	704829 SW-A&G Emp - Nonqual - Service						
713	Test Year	(1,407.00)	(1,248.76)	(1,085.44)	(1,361.71)	(1,267.03)	(1,171.90)
714	Prior Year	(1,342.63)	(2,034.03)	(3,056.41)	(1,329.36)	(1,309.37)	(1,239.83)
715	Increase (Decrease)	(64.37)	785.27	1,970.97	(32.35)	42.34	67.93
716	704831 SW-A&G Emp-POSTRT BEN(FAS 106)						
717	Test Year	(169.00)	(168.28)	(195.55)	(178.05)	(178.10)	(138.72)
718	Prior Year	(142.33)	(143.51)	(144.86)	(220.27)	(163.60)	(163.56)
719	Increase (Decrease)	(26.67)	(24.77)	(50.69)	42.22	(14.50)	24.84
720	704833 SW-A&G Emp-Pension Paid						
721	Test Year	(57.31)	(57.07)	(103.29)	(72.76)	(72.79)	(72.72)
722	Prior Year	(46.97)	(47.35)	(47.80)	(112.82)	(64.00)	(63.99)
723	Increase (Decrease)	(10.34)	(9.72)	(55.49)	40.06	(8.79)	(8.73)
724	704837 SW-A&G Empl-CONTRIB THRIFT PL						
725	Test Year	(1,610.84)	(468.07)	(1,942.83)	(1,482.30)	(1,586.31)	(1,359.59)

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Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
697	Test Year	1,762.27	1,427.64	1,349.96	1,309.25	1,166.61	1,299.74	15,916.21
698	Prior Year	1,461.68	1,171.20	1,148.25	1,381.10	1,111.08	1,657.09	14,900.19
699	Increase (Decrease)	300.59	256.44	201.71	(71.85)	55.53	(357.35)	1,016.02
700	704824 SW-A&G Empl-Contributions Dent							
701	Test Year	158.06	128.67	123.01	118.40	106.03	115.14	1,425.90
702	Prior Year	112.63	90.88	89.31	107.40	87.03	128.69	1,158.45
703	Increase (Decrease)	45.43	37.79	33.70	11.00	19.00	(13.55)	267.45
704	704827 SW-A&G Emp - Pension - Service							
705	Test Year	(285.26)	(425.96)	(295.34)	(311.18)	(295.47)	1,850.62	(1,696.60)
706	Prior Year	(640.96)	(1,011.77)	(664.47)	(669.34)	(725.07)	1,836.34	(7,353.44)
707	Increase (Decrease)	355.70	585.81	369.13	358.16	429.60	14.28	5,656.84
708	704828 SW-A&G Emp - OPEB - Service Co							
709	Test Year	(141.02)	(215.50)	(146.57)	(152.77)	(140.96)	667.90	(1,159.50)
710	Prior Year	(87.82)	(134.80)	(86.20)	(87.18)	(91.92)	(196.06)	(1,346.76)
711	Increase (Decrease)	(53.20)	(80.70)	(60.37)	(65.59)	(49.04)	863.96	187.26
712	704829 SW-A&G Emp - Nonqual - Service							
713	Test Year	(1,216.50)	(1,844.66)	(1,265.49)	(1,332.52)	(1,332.52)	(2,488.34)	(17,021.87)
714	Prior Year	(1,032.87)	(1,683.40)	(1,196.82)	(1,193.21)	(1,314.42)	1,022.39	(15,709.96)
715	Increase (Decrease)	(183.63)	(161.26)	(68.67)	(139.31)	(18.10)	(3,510.73)	(1,311.91)
716	704831 SW-A&G Emp-POSTRT BEN(FAS 106)							
717	Test Year	(159.38)	(160.15)	(159.46)	(159.76)	(161.87)	0.01	(1,828.31)
718	Prior Year	(164.31)	(165.27)	(164.31)	(165.23)	(165.13)	(165.03)	(1,967.41)
719	Increase (Decrease)	4.93	5.12	4.85	5.47	3.26	165.04	139.10
720	704833 SW-A&G Emp-Pension Paid							
721	Test Year	(73.20)	(73.56)	(73.25)	(73.38)	(74.35)	0.23	(803.45)
722	Prior Year	(64.30)	(64.66)	(64.30)	(64.65)	(64.60)	(64.57)	(770.01)
723	Increase (Decrease)	(8.90)	(8.90)	(8.95)	(8.73)	(9.75)	64.80	(33.44)
724	704837 SW-A&G Empl-CONTRIB THRIFT PL							
725	Test Year	(2,038.99)	(1,853.45)	(1,757.81)	(2,933.87)	(1,750.34)	(3,529.68)	(22,314.08)

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726	Prior Year	(1,141.66)	(1,063.13)	(1,981.30)	(1,293.32)	(1,637.01)	(1,302.57)
727	Increase (Decrease)	(469.18)	595.06	38.47	(188.98)	50.70	(57.02)
728	704838 SW-Aqua Year End Contribution						
729	Test Year	(1,442.84)	(1,242.50)	(1,751.77)	(1,278.90)	(1,225.55)	(1,154.74)
730	Prior Year	(1,014.97)	(1,173.27)	(1,973.13)	(1,076.37)	(1,129.23)	(1,113.55)
731	Increase (Decrease)	(427.87)	(69.23)	221.36	(202.53)	(96.32)	(41.19)
732	704840 SW-A&G Empl-GROUP LIFE INS						
733	Test Year	(333.53)	(296.33)	(295.57)	(312.42)	(293.96)	(273.65)
734	Prior Year	(242.84)	(289.89)	(329.50)	(283.83)	(286.75)	(286.50)
735	Increase (Decrease)	(90.69)	(6.44)	33.93	(28.59)	(7.21)	12.85
736	704842 SW-A&G Empl-LTD INSURANCE						
737	Test Year	(178.20)	(154.37)	(148.29)	(148.72)	(142.78)	(133.42)
738	Prior Year	(128.93)	(152.57)	(194.25)	(139.25)	(138.37)	(132.08)
739	Increase (Decrease)	(49.27)	(1.80)	45.96	(9.47)	(4.41)	(1.34)
740	704845 SW-A&G Empl-EDUCATION						
741	Test Year	(573.45)	(38.38)	(2.86)	(31.87)	(384.16)	(179.69)
742	Prior Year	(0.76)	(825.05)	(491.14)	(547.28)	(26.76)	(839.98)
743	Increase (Decrease)	(572.69)	786.67	488.28	515.41	(357.40)	660.29
744	704850 SW-A&G Empl-WELFARE EXP-Gen						
745	Test Year	-	-	-	-	-	-
746	Prior Year	(65.08)	19.53	-	-	-	-
747	Increase (Decrease)	65.08	(19.53)	-	-	-	-
748	704852 SW-A&G Emp-BACKGROUND CHECKS						
749	Test Year	-	-	(194.80)	-	-	(168.29)
750	Prior Year	(0.32)	(74.64)	-	(19.69)	(1.60)	(252.56)
751	Increase (Decrease)	0.32	74.64	(194.80)	19.69	1.60	84.27
752	704854 SW-A&G Emp-DOT PHYSICALS						
753	Test Year	-	-	-	-	-	-
754	Prior Year	(206.54)	57.92	(50.62)	(32.88)	(117.78)	(56.86)

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726	Prior Year	(1,208.46)	(1,452.47)	(1,152.58)	(1,261.44)	(1,419.47)	(1,548.69)	(16,462.10)
727	Increase (Decrease)	(830.53)	(400.98)	(605.23)	(1,672.43)	(330.87)	(1,980.99)	(5,851.98)
728	704838 SW-Aqua Year End Contribution							
729	Test Year	(1,242.10)	(1,512.02)	(1,188.58)	(1,289.23)	(1,200.73)	(675.46)	(15,204.42)
730	Prior Year	(1,053.11)	(1,281.22)	(1,079.05)	(1,140.53)	(1,109.20)	(616.64)	(13,760.27)
731	Increase (Decrease)	(188.99)	(230.80)	(109.53)	(148.70)	(91.53)	(58.82)	(1,444.15)
732	704840 SW-A&G Empl-GROUP LIFE INS							
733	Test Year	(303.03)	(362.55)	(282.77)	(310.67)	(280.88)	(250.20)	(3,595.56)
734	Prior Year	(262.93)	(314.59)	(269.26)	(289.97)	(273.86)	(286.44)	(3,416.36)
735	Increase (Decrease)	(40.10)	(47.96)	(13.51)	(20.70)	(7.02)	36.24	(179.20)
736	704842 SW-A&G Empl-LTD INSURANCE							
737	Test Year	(128.24)	(169.10)	(131.10)	(133.31)	(132.38)	(68.58)	(1,668.49)
738	Prior Year	(131.28)	(172.25)	(128.60)	(137.10)	(141.67)	(63.71)	(1,660.06)
739	Increase (Decrease)	3.04	3.15	(2.50)	3.79	9.29	(4.87)	(8.43)
740	704845 SW-A&G Empl-EDUCATION							
741	Test Year	(1,605.35)	(37.58)	-	(512.38)	(1,021.31)	-	(4,387.03)
742	Prior Year	(129.64)	(55.98)	(958.32)	(741.51)	(243.69)	(202.63)	(5,062.74)
743	Increase (Decrease)	(1,475.71)	18.40	958.32	229.13	(777.62)	202.63	675.71
744	704850 SW-A&G Empl-WELFARE EXP-Gen							
745	Test Year	-	-	-	-	-	-	-
746	Prior Year	-	-	-	-	-	-	(45.55)
747	Increase (Decrease)	-	-	-	-	-	-	45.55
748	704852 SW-A&G Emp-BACKGROUND CHECKS							
749	Test Year	-	(6.51)	-	-	(519.91)	(122.57)	(1,012.08)
750	Prior Year	(0.46)	(58.83)	(219.90)	(84.65)	(52.46)	(5.16)	(770.27)
751	Increase (Decrease)	0.46	52.32	219.90	84.65	(467.45)	(117.41)	(241.81)
752	704854 SW-A&G Emp-DOT PHYSICALS							
753	Test Year	-	-	-	(13.47)	-	(3.99)	(17.46)
754	Prior Year	(4.07)	(132.58)	(32.62)	(32.80)	(115.26)	-	(724.09)

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755	Increase (Decrease)	206.54	(57.92)	50.62	32.88	117.78	56.86
756	704855 SW-A&G Emp-EASE CONTRACT						
757	Test Year	-	(508.00)	(15.47)	(463.29)	(264.13)	(323.09)
758	Prior Year	(289.14)	(460.09)	(249.78)	(242.87)	-	(19.01)
759	Increase (Decrease)	289.14	(47.91)	234.31	(220.42)	(264.13)	(304.08)
760	704856 SW-A&G Emp-EMPLOYMENT ADV						
761	Test Year	(356.94)	(191.67)	1.31	(119.48)	(119.48)	(303.09)
762	Prior Year	(12.67)	(205.54)	(52.60)	(70.24)	(38.84)	(23.57)
763	Increase (Decrease)	(344.27)	13.87	53.91	(49.24)	(80.64)	(279.52)
764	704857 SW-A&G Emp-FLOWERS & FRUIT						
765	Test Year	(5.71)	(30.24)	(2.78)	(1.41)	(10.48)	(1.05)
766	Prior Year	(4.28)	(51.04)	(2.99)	(10.97)	(10.29)	(4.07)
767	Increase (Decrease)	(1.43)	20.80	0.21	9.56	(0.19)	3.02
768	704860 SW-A&G Emp-RETIREMENT LUNCHS						
769	Test Year	-	-	-	-	-	-
770	Prior Year	-	(51.27)	-	-	-	-
771	Increase (Decrease)	-	51.27	-	-	-	-
772	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS						
773	Test Year	(6.14)	-	-	(2.01)	-	-
774	Prior Year	(90.70)	27.21	-	-	-	-
775	Increase (Decrease)	84.56	(27.21)	-	(2.01)	-	-
776	704864 SW-A&G Emp-PROF SERV - HR						
777	Test Year	(805.62)	(1,542.56)	(31.91)	(1,175.75)	(410.20)	(1,193.86)
778	Prior Year	(1,084.84)	(1,244.93)	(2,682.61)	1,619.15	(603.75)	(1,714.58)
779	Increase (Decrease)	279.22	(297.63)	2,650.70	(2,794.90)	193.55	520.72
780	704866 SW-A&G Emp-SERVICE AWARDS						
781	Test Year	(176.21)	(107.16)	-	-	-	-
782	Prior Year	(207.14)	62.14	(89.73)	(122.68)	(82.42)	-
783	Increase (Decrease)	30.93	(169.30)	89.73	122.68	82.42	-

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
755	Increase (Decrease)	4.07	132.58	32.62	19.33	115.26	(3.99)	706.63
756	704855 SW-A&G Emp-EASE CONTRACT							
757	Test Year	(601.96)	(235.93)	(1,081.64)	(729.67)	(189.17)	(275.60)	(4,687.95)
758	Prior Year	(129.24)	(63.87)	(436.74)	(30.36)	(219.12)	(1,204.64)	(3,344.86)
759	Increase (Decrease)	(472.72)	(172.06)	(644.90)	(699.31)	29.95	929.04	(1,343.09)
760	704856 SW-A&G Emp-EMPLOYMENT ADV							
761	Test Year	(178.63)	(240.04)	(140.20)	(135.69)	(151.85)	(450.09)	(2,385.85)
762	Prior Year	(28.15)	(74.69)	(82.82)	(81.33)	(95.34)	(108.93)	(874.72)
763	Increase (Decrease)	(150.48)	(165.35)	(57.38)	(54.36)	(56.51)	(341.16)	(1,511.13)
764	704857 SW-A&G Emp-FLOWERS & FRUIT							
765	Test Year	(4.04)	-	(16.06)	(25.60)	(3.44)	(3.89)	(104.70)
766	Prior Year	(6.51)	(22.49)	(23.31)	(2.97)	(3.24)	(1.51)	(143.67)
767	Increase (Decrease)	2.47	22.49	7.25	(22.63)	(0.20)	(2.38)	38.97
768	704860 SW-A&G Emp-RETIREMENT LUNCHS							
769	Test Year	-	-	-	(7.97)	-	-	(7.97)
770	Prior Year	-	-	-	-	-	-	(51.27)
771	Increase (Decrease)	-	-	-	(7.97)	-	-	43.30
772	704863 SW-A&G Emp-PRE-EMPLOYMENT PHYS							
773	Test Year	(24.63)	-	-	(173.79)	-	(15.64)	(222.21)
774	Prior Year	-	-	-	-	-	(8.60)	(72.09)
775	Increase (Decrease)	(24.63)	-	-	(173.79)	-	(7.04)	(150.12)
776	704864 SW-A&G Emp-PROF SERV - HR							
777	Test Year	(200.13)	(538.88)	(384.79)	(264.38)	(368.17)	(1,987.62)	(8,903.87)
778	Prior Year	(259.20)	(269.32)	(977.82)	(883.23)	(795.54)	(1,341.38)	(10,238.05)
779	Increase (Decrease)	59.07	(269.56)	593.03	618.85	427.37	(646.24)	1,334.18
780	704866 SW-A&G Emp-SERVICE AWARDS							
781	Test Year	-	(1,048.01)	(1.14)	-	-	(15.50)	(1,348.02)
782	Prior Year	(248.71)	-	-	-	(201.67)	(171.48)	(1,061.69)
783	Increase (Decrease)	248.71	(1,048.01)	(1.14)	-	201.67	155.98	(286.33)

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784	704867 SW-A&G Emp-TUITION RFND-NONTAX						
785	Test Year	(138.51)	-	(192.76)	(88.63)	(1,188.02)	(95.56)
786	Prior Year	(38.88)	11.66	(253.31)	(174.64)	(795.24)	(108.83)
787	Increase (Decrease)	(99.63)	(11.66)	60.55	86.01	(392.78)	13.27
788	704869 SW-A&G Emp-WELLNESS PROGRAMS						
789	Test Year	-	-	-	-	-	-
790	Prior Year	-	-	-	-	-	-
791	Increase (Decrease)	-	-	-	-	-	-
792	704870 SW-A&G Emp-EMPLOY X-MAS GIFTS						
793	Test Year	-	-	-	-	-	-
794	Prior Year	-	-	-	-	-	-
795	Increase (Decrease)	-	-	-	-	-	-
796	704880 SWR-A&G Fees COLI Accounts						
797	Test Year	(31.28)	(29.76)	(26.30)	(29.91)	(26.58)	(20.81)
798	Prior Year	(57.23)	(26.47)	(22.51)	(158.63)	93.63	(19.69)
799	Increase (Decrease)	25.95	(3.29)	(3.79)	128.72	(120.21)	(1.12)
800	704899 SW-A&G Empl-MISC						
801	Test Year	(286.70)	(551.34)	(151.66)	(321.18)	(381.17)	(271.01)
802	Prior Year	(245.78)	(334.30)	(486.97)	(245.58)	(239.73)	(222.18)
803	Increase (Decrease)	(40.92)	(217.04)	335.31	(75.60)	(141.44)	(48.83)
804	715800 SW-Purchased PWR-A&G						
805	Test Year	(214.94)	(221.28)	(195.55)	(394.35)	(264.96)	(257.70)
806	Prior Year	(37.54)	(403.10)	(778.06)	(190.60)	(185.79)	(185.20)
807	Increase (Decrease)	(177.40)	181.82	582.51	(203.75)	(79.17)	(72.50)
808	720800 SW-Mat&Sup-A&G						
809	Test Year	(25.77)	125.57	(129.10)	(81.62)	(37.52)	(19.20)
810	Prior Year	29.82	(26.06)	(15.31)	(17.86)	(82.08)	(30.14)
811	Increase (Decrease)	(55.59)	151.63	(113.79)	(63.76)	44.56	10.94
812	732800 SW-Cont Serv-Acct-A&G						

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784	704867 SW-A&G Emp-TUITION RFND-NONTAX							
785	Test Year	(213.32)	-	(504.08)	27.07	(3.38)	12.83	(2,384.36)
786	Prior Year	(45.88)	-	(72.48)	(23.16)	(96.68)	(70.96)	(1,668.40)
787	Increase (Decrease)	(167.44)	-	(431.60)	50.23	93.30	83.79	(715.96)
788	704869 SW-A&G Emp-WELLNESS PROGRAMS							
789	Test Year	-	-	-	(105.42)	-	-	(105.42)
790	Prior Year	-	-	-	-	-	-	-
791	Increase (Decrease)	-	-	-	(105.42)	-	-	(105.42)
792	704870 SW-A&G Emp-EMPTY X-MAS GIFTS							
793	Test Year	-	-	(20.09)	-	-	-	(20.09)
794	Prior Year	-	-	-	-	-	-	-
795	Increase (Decrease)	-	-	(20.09)	-	-	-	(20.09)
796	704880 SWR-A&G Fees COLI Accounts							
797	Test Year	(236.37)	174.32	(22.24)	(25.81)	(22.37)	(27.27)	(324.38)
798	Prior Year	(195.47)	(73.31)	201.18	(19.90)	(30.02)	(28.35)	(336.77)
799	Increase (Decrease)	(40.90)	247.63	(223.42)	(5.91)	7.65	1.08	12.39
800	704899 SW-A&G Empl-MISC							
801	Test Year	(291.63)	(314.10)	(397.57)	(195.62)	(188.63)	(3,009.91)	(6,360.52)
802	Prior Year	(213.22)	(341.18)	(194.64)	(243.96)	(243.29)	(2,310.36)	(5,321.19)
803	Increase (Decrease)	(78.41)	27.08	(202.93)	48.34	54.66	(699.55)	(1,039.33)
804	715800 SW-Purchased PWR-A&G							
805	Test Year	(827.36)	(310.78)	(316.73)	(617.13)	(28.96)	(153.96)	(3,803.70)
806	Prior Year	(340.89)	(18.99)	(854.85)	(267.04)	(203.51)	(365.28)	(3,830.85)
807	Increase (Decrease)	(486.47)	(291.79)	538.12	(350.09)	174.55	211.32	27.15
808	720800 SW-Mat&Sup-A&G							
809	Test Year	(52.54)	(255.69)	(85.72)	1,564.06	(29.36)	(254.34)	718.77
810	Prior Year	(11.12)	(3.41)	(8.98)	246.63	(29.96)	(22.94)	28.59
811	Increase (Decrease)	(41.42)	(252.28)	(76.74)	1,317.43	0.60	(231.40)	690.18
812	732800 SW-Cont Serv-Acct-A&G							

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By Rate Division

Aqua NC Administration

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
813	Test Year	(182.61)	(174.29)	(618.74)	-	(1,487.59)	(1,561.75)
814	Prior Year	(147.23)	(345.38)	(222.68)	(2,928.50)	(77.49)	(782.43)
815	Increase (Decrease)	(35.38)	171.09	(396.06)	2,928.50	(1,410.10)	(779.32)
816	733800 SW-Cont Serv-Legal-A&G						
817	Test Year	(3,959.27)	(2,340.68)	(4,238.01)	(4,771.22)	(5,287.56)	(1,585.00)
818	Prior Year	(1,850.30)	(3,291.39)	(2,293.56)	(2,904.21)	(1,727.50)	(955.63)
819	Increase (Decrease)	(2,108.97)	950.71	(1,944.45)	(1,867.01)	(3,560.06)	(629.37)
820	734800 SW-Cont Serv-MgtFee-A&G						
821	Test Year	-	-	-	-	-	-
822	Prior Year	-	-	-	-	(1,371.34)	(2,456.47)
823	Increase (Decrease)	-	-	-	-	1,371.34	2,456.47
824	734900 SW-Corp Mgmt Fees						
825	Test Year	49,037.33	46,738.87	51,154.87	47,718.22	42,778.68	48,614.92
826	Prior Year	47,210.38	40,374.74	68,412.78	51,676.04	38,764.05	48,715.89
827	Increase (Decrease)	1,826.95	6,364.13	(17,257.91)	(3,957.82)	4,014.63	(100.97)
828	736730 ACO-SWR Allocations						
829	Test Year	17,102.08	15,959.65	17,029.51	16,387.63	15,988.29	17,624.74
830	Prior Year	16,804.71	16,717.24	16,959.72	15,430.03	15,465.80	16,013.97
831	Increase (Decrease)	297.37	(757.59)	69.79	957.60	522.49	1,610.77
832	736800 SW-Cont Serv-Oth-A&G						
833	Test Year	(4,068.57)	(7,951.21)	(15,617.58)	(5,561.60)	(5,888.14)	(9,444.72)
834	Prior Year	(5,037.21)	(4,218.08)	(8,165.08)	(9,422.08)	(6,907.23)	(12,700.15)
835	Increase (Decrease)	968.64	(3,733.13)	(7,452.50)	3,860.48	1,019.09	3,255.43
836	736810 SW-Cont Serv-Oth-A&G-HRDW MANT						
837	Test Year	(298.10)	(772.65)	(1,697.84)	(546.68)	(655.90)	(546.14)
838	Prior Year	(731.26)	54.76	(107.50)	(133.11)	(77.61)	(1,686.43)
839	Increase (Decrease)	433.16	(827.41)	(1,590.34)	(413.57)	(578.29)	1,140.29
840	736820 SW-Cont Serv-Oth-A&G-SFTW MANT						
841	Test Year	(4,926.28)	(5,599.47)	(5,859.94)	(5,777.66)	(6,540.41)	(6,539.28)

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Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
813	Test Year	(7.60)	(1,830.55)	(70.80)	(1,236.26)	(239.05)	(1,466.85)	(8,876.09)
814	Prior Year	(289.01)	(35.40)	(992.26)	(581.75)	(786.63)	(682.29)	(7,871.05)
815	Increase (Decrease)	281.41	(1,795.15)	921.46	(654.51)	547.58	(784.56)	(1,005.04)
816	733800 SW-Cont Serv-Legal-A&G							
817	Test Year	(2,221.85)	(4,533.77)	(4,450.37)	(3,755.65)	(7,850.71)	(9,021.54)	(54,015.63)
818	Prior Year	(941.03)	798.35	(1,133.24)	(507.56)	(6,980.54)	(9,025.40)	(30,812.01)
819	Increase (Decrease)	(1,280.82)	(5,332.12)	(3,317.13)	(3,248.09)	(870.17)	3.86	(23,203.62)
820	734800 SW-Cont Serv-MgtFee-A&G							
821	Test Year	-	-	-	-	-	-	-
822	Prior Year	-	(1,576.33)	(1,267.21)	-	(2,935.39)	(3,180.66)	(12,787.40)
823	Increase (Decrease)	-	1,576.33	1,267.21	-	2,935.39	3,180.66	12,787.40
824	734900 SW-Corp Mgmt Fees							
825	Test Year	41,248.79	56,206.67	42,385.80	54,567.69	40,529.05	94,683.87	615,664.76
826	Prior Year	36,983.57	45,146.84	48,490.59	41,136.31	42,651.28	71,616.17	581,178.64
827	Increase (Decrease)	4,265.22	11,059.83	(6,104.79)	13,431.38	(2,122.23)	23,067.70	34,486.12
828	736730 ACO-SWR Allocations							
829	Test Year	18,345.84	17,803.05	17,335.25	15,946.81	17,922.87	4,576.76	192,022.48
830	Prior Year	16,749.04	15,470.87	16,720.42	16,904.32	18,379.31	19,491.68	201,107.11
831	Increase (Decrease)	1,596.80	2,332.18	614.83	(957.51)	(456.44)	(14,914.92)	(9,084.63)
832	736800 SW-Cont Serv-Oth-A&G							
833	Test Year	(5,662.08)	(5,077.14)	(6,093.14)	(9,463.68)	(5,734.52)	(12,454.32)	(93,016.70)
834	Prior Year	4,230.31	(4,461.53)	(5,688.93)	(3,566.75)	(6,425.26)	(11,415.91)	(73,777.90)
835	Increase (Decrease)	(9,892.39)	(615.61)	(404.21)	(5,896.93)	690.74	(1,038.41)	(19,238.80)
836	736810 SW-Cont Serv-Oth-A&G-HRDW MANT							
837	Test Year	(633.76)	(441.39)	(972.62)	(760.86)	(309.03)	(1,187.88)	(8,822.85)
838	Prior Year	(324.30)	1,658.91	(866.69)	(502.53)	(299.28)	(220.90)	(3,235.94)
839	Increase (Decrease)	(309.46)	(2,100.30)	(105.93)	(258.33)	(9.75)	(966.98)	(5,586.91)
840	736820 SW-Cont Serv-Oth-A&G-SFTW MANT							
841	Test Year	(6,767.74)	(6,950.27)	(7,376.39)	(7,129.01)	(6,946.25)	(7,249.35)	(77,662.05)

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842	Prior Year	(8,630.67)	(4,284.24)	(5,867.61)	(7,131.91)	(5,202.91)	(4,429.11)
843	Increase (Decrease)	3,704.39	(1,315.23)	7.67	1,354.25	(1,337.50)	(2,110.17)
844	741100 SW-Rent Bldg/RP-Collect Oper						
845	Test Year	(1,629.53)	(1,240.47)	(1,195.32)	(1,198.48)	(1,140.17)	(1,037.45)
846	Prior Year	(438.58)	(557.92)	(797.46)	(467.76)	(467.36)	(429.02)
847	Increase (Decrease)	(1,190.95)	(682.55)	(397.86)	(730.72)	(672.81)	(608.43)
848	741700 SW-Rent Bldg/RP-Cust Accts						
849	Test Year	(1,153.06)	(1,076.78)	(1,070.59)	(1,075.47)	(1,293.07)	(1,118.21)
850	Prior Year	(1,030.16)	(1,038.68)	(1,048.52)	(1,049.13)	(1,048.06)	(1,047.72)
851	Increase (Decrease)	(122.90)	(38.10)	(22.07)	(26.34)	(245.01)	(70.49)
852	741800 SW-Rent Bldg/RP-A&G						
853	Test Year	(48.17)	(15.23)	(51.27)	(46.94)	(16.63)	(58.30)
854	Prior Year	(144.14)	(72.85)	(171.50)	(78.05)	(59.49)	(73.86)
855	Increase (Decrease)	95.97	57.62	120.23	31.11	42.86	15.56
856	742700 SW-Rent Equip-Cust Accts						
857	Test Year	(8.58)	(10.82)	(14.46)	(1.11)	-	(5.83)
858	Prior Year	(8.28)	(7.76)	(5.85)	(10.77)	(6.73)	(5.47)
859	Increase (Decrease)	(0.30)	(3.06)	(8.61)	9.66	6.73	(0.36)
860	742800 SW-Rent Equip-A&G						
861	Test Year	(78.37)	(827.41)	(532.02)	(533.60)	(82.56)	(518.50)
862	Prior Year	(77.03)	(522.42)	(363.63)	(507.95)	(405.19)	(405.19)
863	Increase (Decrease)	(1.34)	(304.99)	(168.39)	(25.65)	322.63	(113.31)
864	750800 SW-Trans-A&G						
865	Test Year	(78.95)	(90.12)	(1,178.64)	(11.02)	(9.79)	(262.25)
866	Prior Year	(9.30)	(200.76)	(5.15)	(1.38)	(0.24)	(1.31)
867	Increase (Decrease)	(69.65)	110.64	(1,173.49)	(9.64)	(9.55)	(260.94)
868	756800 SW-Ins-Vehicle-A&G						
869	Test Year	(368.70)	(404.96)	(377.99)	(399.11)	(374.20)	(350.51)
870	Prior Year	(290.07)	(344.49)	(356.89)	(343.79)	(350.43)	(360.11)

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842	Prior Year	(4,917.29)	(3,170.28)	(4,610.29)	(4,845.13)	(4,606.41)	(4,936.98)	(62,632.83)
843	Increase (Decrease)	(1,850.45)	(3,779.99)	(2,766.10)	(2,283.88)	(2,339.84)	(2,312.37)	(15,029.22)
844	741100 SW-Rent Bldg/RP-Collect Oper							
845	Test Year	(1,010.39)	(1,579.83)	(1,066.97)	(1,100.39)	(1,096.05)	(1,620.81)	(14,915.86)
846	Prior Year	(422.37)	(742.35)	(532.96)	(573.78)	(626.40)	(422.30)	(6,478.26)
847	Increase (Decrease)	(588.02)	(837.48)	(534.01)	(526.61)	(469.65)	(1,198.51)	(8,437.60)
848	741700 SW-Rent Bldg/RP-Cust Accts							
849	Test Year	(1,125.60)	(1,131.18)	(1,143.72)	(1,132.82)	(1,147.74)	(308.78)	(12,777.02)
850	Prior Year	(1,052.67)	(1,058.70)	(1,052.68)	(1,058.43)	(942.69)	(1,060.72)	(12,488.16)
851	Increase (Decrease)	(72.93)	(72.48)	(91.04)	(74.39)	(205.05)	751.94	(288.86)
852	741800 SW-Rent Bldg/RP-A&G							
853	Test Year	(38.22)	(45.02)	(32.29)	(33.47)	(11.72)	12.65	(384.61)
854	Prior Year	(82.93)	(151.04)	(109.55)	(41.74)	(56.75)	(180.67)	(1,222.57)
855	Increase (Decrease)	44.71	106.02	77.26	8.27	45.03	193.32	837.96
856	742700 SW-Rent Equip-Cust Accts							
857	Test Year	(11.46)	(5.10)	(10.55)	(8.59)	(7.92)	(2.14)	(86.56)
858	Prior Year	(4.28)	(12.44)	(4.69)	(1.65)	(5.22)	(23.14)	(96.28)
859	Increase (Decrease)	(7.18)	7.34	(5.86)	(6.94)	(2.70)	21.00	9.72
860	742800 SW-Rent Equip-A&G							
861	Test Year	(521.98)	(1,152.71)	(630.72)	-	(1,082.35)	(673.65)	(6,633.87)
862	Prior Year	(77.53)	-	(1,585.21)	(77.96)	(818.33)	(818.33)	(5,658.77)
863	Increase (Decrease)	(444.45)	(1,152.71)	954.49	77.96	(264.02)	144.68	(975.10)
864	750800 SW-Trans-A&G							
865	Test Year	(461.11)	(3.12)	(539.39)	(13.15)	(60.06)	(354.16)	(3,061.76)
866	Prior Year	(3.19)	(198.68)	(2.54)	(850.91)	(293.03)	(1,652.99)	(3,219.48)
867	Increase (Decrease)	(457.92)	195.56	(536.85)	837.76	232.97	1,298.83	157.72
868	756800 SW-Ins-Vehicle-A&G							
869	Test Year	(413.41)	(469.00)	(367.45)	(423.64)	(366.20)	(357.43)	(4,672.60)
870	Prior Year	(315.71)	(348.09)	(333.37)	(360.23)	(325.86)	(380.32)	(4,109.36)

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871	Increase (Decrease)	(78.63)	(60.47)	(21.10)	(55.32)	(23.77)	9.60
872	758800 SW-Ins-Work Comp-A&G						
873	Test Year	(694.66)	(871.92)	(766.66)	(809.44)	(758.86)	(710.95)
874	Prior Year	(570.86)	(677.96)	(702.42)	(676.62)	(689.70)	(708.77)
875	Increase (Decrease)	(123.80)	(193.96)	(64.24)	(132.82)	(69.16)	(2.18)
876	759800 SW-Ins-Other-A&G						
877	Test Year	-	-	-	-	-	-
878	Prior Year	-	-	-	-	-	-
879	Increase (Decrease)	-	-	-	-	-	-
880	775700 SW-Misc-Cust Accts						
881	Test Year	(232.13)	(232.13)	(489.08)	(232.82)	(232.82)	(232.82)
882	Prior Year	(228.19)	(228.19)	(228.19)	(228.67)	(228.67)	(228.67)
883	Increase (Decrease)	(3.94)	(3.94)	(260.89)	(4.15)	(4.15)	(4.15)
884	775800 SW-Misc-A&G						
885	Test Year	(330.36)	(435.16)	(98.31)	(127.16)	(67.93)	(58.85)
886	Prior Year	(383.39)	(346.30)	(341.71)	(576.47)	104.16	417.78
887	Increase (Decrease)	53.03	(88.86)	243.40	449.31	(172.09)	(476.63)
888	775804 SW-Misc-A&G-ACT&EVNT 50% D						
889	Test Year	-	-	-	-	-	-
890	Prior Year	-	-	-	-	-	-
891	Increase (Decrease)	-	-	-	-	-	-
892	775805 SW-Misc-A&G-Civic Org Events						
893	Test Year	-	-	-	(92.55)	-	-
894	Prior Year	-	-	-	-	-	-
895	Increase (Decrease)	-	-	-	(92.55)	-	-
896	775808 SW-Misc-A&G-COMM EXP						
897	Test Year	(3,403.15)	(3,240.48)	(4,215.48)	(2,453.85)	(3,613.22)	(4,133.99)
898	Prior Year	(3,686.47)	(3,525.05)	(3,659.47)	(4,790.06)	(4,116.31)	(3,931.32)
899	Increase (Decrease)	283.32	284.57	(556.01)	2,336.21	503.09	(202.67)

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871	Increase (Decrease)	(97.70)	(120.91)	(34.08)	(63.41)	(40.34)	22.89	(563.24)
872	758800 SW-Ins-Work Comp-A&G							
873	Test Year	(838.47)	(951.20)	(745.24)	(859.16)	(742.67)	37,655.20	28,905.97
874	Prior Year	(621.27)	(685.00)	(656.08)	(708.94)	(641.30)	(748.56)	(8,087.48)
875	Increase (Decrease)	(217.20)	(266.20)	(89.16)	(150.22)	(101.37)	38,403.76	36,993.45
876	759800 SW-Ins-Other-A&G							
877	Test Year	-	-	-	-	-	(38,000.00)	(38,000.00)
878	Prior Year	-	-	-	-	-	-	-
879	Increase (Decrease)	-	-	-	-	-	(38,000.00)	(38,000.00)
880	775700 SW-Misc-Cust Accts							
881	Test Year	(234.37)	(234.37)	(234.37)	(235.49)	(235.49)	(117.77)	(2,943.66)
882	Prior Year	(229.67)	(229.67)	(229.67)	(230.90)	(230.90)	(1,250.93)	(3,772.32)
883	Increase (Decrease)	(4.70)	(4.70)	(4.70)	(4.59)	(4.59)	1,133.16	828.66
884	775800 SW-Misc-A&G							
885	Test Year	(595.64)	(188.75)	333.72	(333.77)	(345.25)	(1,461.21)	(3,708.67)
886	Prior Year	(1,725.08)	(59.92)	(319.78)	(6,667.17)	(23.77)	(872.00)	(10,793.65)
887	Increase (Decrease)	1,129.44	(128.83)	653.50	6,333.40	(321.48)	(589.21)	7,084.98
888	775804 SW-Misc-A&G-ACT&EVNT 50% D							
889	Test Year	-	-	-	-	-	-	-
890	Prior Year	-	(2.10)	-	2.11	-	-	0.01
891	Increase (Decrease)	-	2.10	-	(2.11)	-	-	(0.01)
892	775805 SW-Misc-A&G-Civic Org Events							
893	Test Year	-	-	-	-	-	-	(92.55)
894	Prior Year	-	-	-	-	-	-	-
895	Increase (Decrease)	-	-	-	-	-	-	(92.55)
896	775808 SW-Misc-A&G-COMM EXP							
897	Test Year	(3,378.05)	(4,542.12)	(3,150.85)	(3,525.97)	(2,731.67)	(3,260.30)	(41,649.13)
898	Prior Year	(3,551.91)	(3,845.28)	(2,509.14)	(5,232.25)	(3,625.25)	(3,623.81)	(46,117.32)
899	Increase (Decrease)	173.86	(696.84)	(641.71)	1,727.28	893.58	363.51	4,468.19

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Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
900	775809 SW-Misc-A&G-TOLL FREE						
901	Test Year	-	-	-	-	-	-
902	Prior Year	-	-	-	-	-	-
903	Increase (Decrease)	-	-	-	-	-	-
904	775810 SW-Misc-A&G-DATA LINES						
905	Test Year	(2,756.85)	(2,481.49)	(4,372.02)	(3,605.66)	(2,227.28)	(1,755.03)
906	Prior Year	(1,451.88)	(2,346.40)	(3,211.97)	(2,951.20)	(1,185.70)	(4,292.40)
907	Increase (Decrease)	(1,304.97)	(135.09)	(1,160.05)	(654.46)	(1,041.58)	2,537.37
908	775812 SW-Misc-A&G-NETWORK SUPPORT						
909	Test Year	(0.59)	-	(14.70)	(0.44)	-	(3.77)
910	Prior Year	-	-	-	(10.03)	-	-
911	Increase (Decrease)	(0.59)	-	(14.70)	9.59	-	(3.77)
912	775816 SW-Misc-A&G-CONTRIB						
913	Test Year	-	(20.32)	-	-	-	(24.69)
914	Prior Year	-	-	-	-	(20.21)	-
915	Increase (Decrease)	-	(20.32)	-	-	20.21	(24.69)
916	775819 SW-Misc-A&G-Office Supplies						
917	Test Year	(534.42)	(1,151.81)	(613.66)	(776.76)	(868.00)	(469.73)
918	Prior Year	(447.18)	(596.50)	(611.31)	(6,444.95)	(790.37)	1,144.11
919	Increase (Decrease)	(87.24)	(555.31)	(2.35)	5,668.19	(77.63)	(1,613.84)
920	775820 SW-Misc-A&G-DIRECTORS						
921	Test Year	(1,810.40)	-	(1,602.31)	-	(208.71)	(1,607.05)
922	Prior Year	(3,359.33)	1,007.81	-	(2,356.52)	-	-
923	Increase (Decrease)	1,548.93	(1,007.81)	(1,602.31)	2,356.52	(208.71)	(1,607.05)
924	775822 SW-Misc-A&G-DISAST RECOV						
925	Test Year	(306.41)	(306.41)	(306.41)	(307.32)	(307.32)	(307.32)
926	Prior Year	(301.20)	(301.20)	(301.20)	(301.83)	(301.83)	(301.83)
927	Increase (Decrease)	(5.21)	(5.21)	(5.21)	(5.49)	(5.49)	(5.49)
928	775824 SW-Misc-A&G-DUES						

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900	775809 SW-Misc-A&G-TOLL FREE							
901	Test Year	-	-	-	-	-	-	-
902	Prior Year	-	-	-	(0.11)	-	-	(0.11)
903	Increase (Decrease)	-	-	-	0.11	-	-	0.11
904	775810 SW-Misc-A&G-DATA LINES							
905	Test Year	(2,232.64)	(6,034.20)	(1,346.19)	(2,606.75)	(2,780.77)	1,210.01	(30,988.87)
906	Prior Year	(951.65)	(3,690.52)	(1,093.68)	(4,370.96)	(4,258.31)	(3,002.65)	(32,807.32)
907	Increase (Decrease)	(1,280.99)	(2,343.68)	(252.51)	1,764.21	1,477.54	4,212.66	1,818.45
908	775812 SW-Misc-A&G-NETWORK SUPPORT							
909	Test Year	-	(12.24)	-	22.84	-	(3.08)	(11.98)
910	Prior Year	-	(0.73)	-	-	-	-	(10.76)
911	Increase (Decrease)	-	(11.51)	-	22.84	-	(3.08)	(1.22)
912	775816 SW-Misc-A&G-CONTRIB							
913	Test Year	(21.22)	-	-	-	-	-	(66.23)
914	Prior Year	-	-	-	-	-	(21.00)	(41.21)
915	Increase (Decrease)	(21.22)	-	-	-	-	21.00	(25.02)
916	775819 SW-Misc-A&G-Office Supplies							
917	Test Year	(500.71)	(1,692.53)	(307.70)	(303.57)	(701.86)	(479.83)	(8,400.58)
918	Prior Year	(313.60)	(603.85)	(276.68)	(579.59)	(371.89)	(548.94)	(10,440.75)
919	Increase (Decrease)	(187.11)	(1,088.68)	(31.02)	276.02	(329.97)	69.11	2,040.17
920	775820 SW-Misc-A&G-DIRECTORS							
921	Test Year	(210.12)	-	-	(1,836.67)	-	(1,625.55)	(8,900.81)
922	Prior Year	(1,823.79)	-	-	(1,833.65)	-	-	(8,365.48)
923	Increase (Decrease)	1,613.67	-	-	(3.02)	-	(1,625.55)	(535.33)
924	775822 SW-Misc-A&G-DISAST RECOV							
925	Test Year	(309.38)	(309.38)	(309.38)	(310.85)	(310.85)	(310.85)	(3,701.88)
926	Prior Year	(303.16)	(303.16)	(303.16)	(304.79)	(304.79)	(304.79)	(3,632.94)
927	Increase (Decrease)	(6.22)	(6.22)	(6.22)	(6.06)	(6.06)	(6.06)	(68.94)
928	775824 SW-Misc-A&G-DUES							

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929	Test Year	(494.54)	(235.88)	(225.06)	(238.74)	(839.90)	(3,679.84)
930	Prior Year	(457.93)	(392.34)	(280.03)	(502.30)	(2,179.67)	(721.70)
931	Increase (Decrease)	(36.61)	156.46	54.97	263.56	1,339.77	(2,958.14)
932	775825 SW-Misc-A&G-Promotional Items						
933	Test Year	-	-	(26.00)	-	-	(3.87)
934	Prior Year	-	(32.01)	-	-	(3.87)	(24.89)
935	Increase (Decrease)	-	32.01	(26.00)	-	3.87	21.02
936	775827 SW-Misc-A&G-FINES&PENALTIES						
937	Test Year	(52.68)	(93.94)	(13.67)	(11.77)	(37.47)	(35.71)
938	Prior Year	(28.29)	(34.63)	(433.76)	(0.06)	(8.47)	(43.07)
939	Increase (Decrease)	(24.39)	(59.31)	420.09	(11.71)	(29.00)	7.36
940	775828 SW-Misc-A&G-LIC&PER						
941	Test Year	(2.64)	(426.07)	(69.69)	(7.77)	-	(519.23)
942	Prior Year	(488.18)	(14.14)	-	(23.53)	(509.99)	509.99
943	Increase (Decrease)	485.54	(411.93)	(69.69)	15.76	509.99	(1,029.22)
944	775830 SW-Misc-A&G-MAIL&POST						
945	Test Year	(33.21)	(167.71)	(50.25)	(17.75)	(124.38)	(58.65)
946	Prior Year	(87.26)	(64.02)	(46.95)	(63.71)	(1,341.05)	379.14
947	Increase (Decrease)	54.05	(103.69)	(3.30)	45.96	1,216.67	(437.79)
948	775831 SW-Misc-A&G-MAIL OVERNIGHT						
949	Test Year	(113.82)	(279.46)	(442.73)	(211.67)	(199.11)	(327.94)
950	Prior Year	(281.81)	(314.11)	(405.59)	(306.72)	(291.10)	(274.82)
951	Increase (Decrease)	167.99	34.65	(37.14)	95.05	91.99	(53.12)
952	775832 SW-Misc-A&G-MAINT						
953	Test Year	(483.76)	(483.74)	(483.74)	(485.17)	(485.17)	(485.17)
954	Prior Year	(134.81)	(118.65)	(1,128.54)	(456.26)	(456.26)	(456.26)
955	Increase (Decrease)	(348.95)	(365.09)	644.80	(28.91)	(28.91)	(28.91)
956	775834 SW-Misc-A&G-MEALS 100% DED						
957	Test Year	(29.33)	(131.40)	(54.87)	(74.26)	(94.18)	(51.45)

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929	Test Year	(480.65)	(853.76)	(813.70)	(840.91)	(1,683.88)	(1,182.52)	(11,569.38)
930	Prior Year	(690.61)	(739.80)	(1,925.02)	(627.60)	(628.38)	(927.81)	(10,073.19)
931	Increase (Decrease)	209.96	(113.96)	1,111.32	(213.31)	(1,055.50)	(254.71)	(1,496.19)
932	775825 SW-Misc-A&G-Promotional Items							
933	Test Year	-	-	(4.36)	-	-	-	(34.23)
934	Prior Year	-	-	(24.65)	(32.33)	-	-	(117.75)
935	Increase (Decrease)	-	-	20.29	32.33	-	-	83.52
936	775827 SW-Misc-A&G-FINES&PENALTIES							
937	Test Year	(63.48)	(57.28)	(100.65)	(5.40)	(357.87)	(531.22)	(1,361.14)
938	Prior Year	(6.83)	(193.23)	(49.20)	(268.38)	(94.76)	(314.04)	(1,474.72)
939	Increase (Decrease)	(56.65)	135.95	(51.45)	262.98	(263.11)	(217.18)	113.58
940	775828 SW-Misc-A&G-LIC&PER							
941	Test Year	(4.75)	(96.59)	(6.46)	-	-	(30.30)	(1,163.50)
942	Prior Year	(512.52)	23.63	-	(74.27)	(33.68)	(14.84)	(1,137.53)
943	Increase (Decrease)	507.77	(120.22)	(6.46)	74.27	33.68	(15.46)	(25.97)
944	775830 SW-Misc-A&G-MAIL&POST							
945	Test Year	(104.26)	(108.52)	(92.91)	(53.62)	(69.98)	(54.54)	(935.78)
946	Prior Year	(1,627.26)	(33.04)	(114.99)	(413.19)	(19.60)	(13.41)	(3,445.34)
947	Increase (Decrease)	1,523.00	(75.48)	22.08	359.57	(50.38)	(41.13)	2,509.56
948	775831 SW-Misc-A&G-MAIL OVERNIGHT							
949	Test Year	(133.60)	(162.69)	(280.88)	(159.63)	(319.67)	(396.73)	(3,027.93)
950	Prior Year	(291.67)	(204.64)	(218.62)	(212.90)	(128.59)	(227.79)	(3,158.36)
951	Increase (Decrease)	158.07	41.95	(62.26)	53.27	(191.08)	(168.94)	130.43
952	775832 SW-Misc-A&G-MAINT							
953	Test Year	(488.44)	(488.44)	(492.20)	(494.54)	(494.54)	(494.53)	(5,859.44)
954	Prior Year	(458.25)	(458.25)	(461.68)	(464.73)	(542.76)	(464.19)	(5,600.64)
955	Increase (Decrease)	(30.19)	(30.19)	(30.52)	(29.81)	48.22	(30.34)	(258.80)
956	775834 SW-Misc-A&G-MEALS 100% DED							
957	Test Year	(340.12)	(236.02)	(125.42)	(214.30)	(189.65)	(226.55)	(1,767.55)

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958	Prior Year	(284.62)	(222.68)	(117.54)	(82.05)	(83.57)	(60.69)
959	Increase (Decrease)	255.29	91.28	62.67	7.79	(10.61)	9.24
960	775836 SW-Misc-A&G-MEALS 50% DED						
961	Test Year	(31.98)	(4.35)	(41.48)	(101.35)	(199.34)	(194.27)
962	Prior Year	(257.46)	(172.67)	(337.69)	(50.09)	(9.76)	(37.37)
963	Increase (Decrease)	225.48	168.32	296.21	(51.26)	(189.58)	(156.90)
964	775840 SW-Misc-A&G-SEMINARS						
965	Test Year	(100.89)	(438.56)	(188.00)	(199.77)	(134.22)	(701.34)
966	Prior Year	(838.88)	(38.18)	(335.05)	52.13	(56.21)	(5.33)
967	Increase (Decrease)	737.99	(400.38)	147.05	(251.90)	(78.01)	(696.01)
968	775842 SW-Misc-A&G-SUBSCRIPT						
969	Test Year	(326.87)	(101.08)	(412.77)	(211.22)	(277.63)	(40.30)
970	Prior Year	(637.60)	(202.01)	(10.79)	(31.97)	(305.46)	(66.11)
971	Increase (Decrease)	310.73	100.93	(401.98)	(179.25)	27.83	25.81
972	775846 SW-Misc-A&G-TRV						
973	Test Year	(47.06)	(203.02)	(119.56)	(257.83)	(297.68)	(258.55)
974	Prior Year	(167.15)	(300.00)	(124.48)	(214.08)	(216.87)	(31.86)
975	Increase (Decrease)	120.09	96.98	4.92	(43.75)	(80.81)	(226.69)
976	775847 SW-Misc-A&G-TRV-Mile Reim						
977	Test Year	-	(1.01)	-	(0.33)	(0.38)	(2.74)
978	Prior Year	(83.63)	12.22	(4.52)	(2.62)	(0.46)	-
979	Increase (Decrease)	83.63	(13.23)	4.52	2.29	0.08	(2.74)
980	775848 SW-Misc-A&G-TRV-TRANSPOR						
981	Test Year	-	-	(8.72)	(0.48)	(22.24)	(12.36)
982	Prior Year	(102.42)	(12.24)	(50.26)	(559.33)	(0.25)	-
983	Increase (Decrease)	102.42	12.24	41.54	558.85	(21.99)	(12.36)
984	775849 SW-Misc-A&G-TRV-Airplane						
985	Test Year	(3.71)	-	(4.47)	(120.25)	(20.99)	(278.41)
986	Prior Year	(609.99)	(505.60)	(285.61)	124.04	-	(100.19)

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958	Prior Year	(75.84)	(14.10)	(28.29)	(101.80)	(64.53)	(16.41)	(1,152.12)
959	Increase (Decrease)	(264.28)	(221.92)	(97.13)	(112.50)	(125.12)	(210.14)	(615.43)
960	775836 SW-Misc-A&G-MEALS 50% DED							
961	Test Year	(107.68)	(162.51)	(132.60)	(60.66)	(252.88)	(118.28)	(1,407.38)
962	Prior Year	(38.55)	(49.87)	(15.37)	(135.38)	(90.86)	(32.08)	(1,227.15)
963	Increase (Decrease)	(69.13)	(112.64)	(117.23)	74.72	(162.02)	(86.20)	(180.23)
964	775840 SW-Misc-A&G-SEMINARS							
965	Test Year	(1,634.20)	(956.01)	(284.19)	(15.55)	(267.04)	(112.69)	(5,032.46)
966	Prior Year	(169.71)	16.44	(107.53)	(86.84)	(102.46)	(394.96)	(2,066.58)
967	Increase (Decrease)	(1,464.49)	(972.45)	(176.66)	71.29	(164.58)	282.27	(2,965.88)
968	775842 SW-Misc-A&G-SUBSCRIPT							
969	Test Year	(190.88)	(53.59)	(575.63)	(1,102.93)	(118.11)	(152.38)	(3,563.39)
970	Prior Year	(189.48)	(1,026.92)	(992.04)	(476.44)	(92.14)	(138.28)	(4,169.24)
971	Increase (Decrease)	(1.40)	973.33	416.41	(626.49)	(25.97)	(14.10)	605.85
972	775846 SW-Misc-A&G-TRV							
973	Test Year	(226.62)	(376.89)	(415.48)	(330.98)	(256.14)	(461.17)	(3,250.98)
974	Prior Year	(194.61)	(218.68)	(221.51)	(206.73)	(241.95)	(259.91)	(2,397.83)
975	Increase (Decrease)	(32.01)	(158.21)	(193.97)	(124.25)	(14.19)	(201.26)	(853.15)
976	775847 SW-Misc-A&G-TRV-Mile Reim							
977	Test Year	(11.97)	(1.54)	(9.64)	(3.56)	(10.76)	(28.27)	(70.20)
978	Prior Year	(0.27)	-	(6.28)	(0.27)	(6.07)	-	(91.90)
979	Increase (Decrease)	(11.70)	(1.54)	(3.36)	(3.29)	(4.69)	(28.27)	21.70
980	775848 SW-Misc-A&G-TRV-TRANSPOR							
981	Test Year	(32.26)	(26.93)	(9.68)	(1.33)	(79.85)	(23.45)	(217.30)
982	Prior Year	(20.13)	(2.37)	(3.47)	(139.42)	(0.72)	-	(890.61)
983	Increase (Decrease)	(12.13)	(24.56)	(6.21)	138.09	(79.13)	(23.45)	673.31
984	775849 SW-Misc-A&G-TRV-Airplane							
985	Test Year	(131.81)	(132.95)	(80.12)	(55.29)	(296.59)	(104.91)	(1,229.50)
986	Prior Year	(149.05)	(2.10)	8.06	(249.14)	(5.45)	(7.01)	(1,782.04)

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987	Increase (Decrease)	606.28	505.60	281.14	(244.29)	(20.99)	(178.22)
988	775850 SW-Misc-A&G-TRV-HOTEL						
989	Test Year	(76.61)	-	(120.06)	(44.65)	(397.37)	(344.53)
990	Prior Year	(816.51)	(185.76)	(269.91)	(129.14)	-	(14.11)
991	Increase (Decrease)	739.90	185.76	149.85	84.49	(397.37)	(330.42)
992	775856 SW-Misc-A&G-UNIFORMS						
993	Test Year	(2.87)	-	(2.78)	(1.88)	(7.77)	-
994	Prior Year	(41.98)	(4.68)	(32.91)	-	-	-
995	Increase (Decrease)	39.11	4.68	30.13	(1.88)	(7.77)	-
996	775858 SW-Misc-A&G-Bank Fees						
997	Test Year	(1,721.20)	(347.90)	(311.42)	(3,576.15)	(334.95)	(4,680.35)
998	Prior Year	(1,993.03)	521.30	(2,900.51)	(351.11)	(1,735.90)	(4,615.33)
999	Increase (Decrease)	271.83	(869.20)	2,589.09	(3,225.04)	1,400.95	(65.02)
1000	775861 SW-Misc-A&G-SERVICE CLEARING						
1001	Test Year	-	-	-	(312.16)	-	-
1002	Prior Year	-	-	(973.91)	-	-	-
1003	Increase (Decrease)	-	-	973.91	(312.16)	-	-
1004	775865 SW-Misc-A&G-AR/AP Adj						
1005	Test Year	(1.69)	-	-	-	-	-
1006	Prior Year	-	-	-	-	-	-
1007	Increase (Decrease)	(1.69)	-	-	-	-	-
1008	776240 SW-Cap OH Credit-Other						
1009	Test Year	-	-	(6.18)	-	-	-
1010	Prior Year	-	-	-	-	-	-
1011	Increase (Decrease)	-	-	(6.18)	-	-	-
1012							
1013	4-Other Expense						
1014	403000 Deprec Exp-Utility Plant						
1015	Test Year	111,946.33	112,321.87	111,571.01	113,461.21	151,915.02	70,773.33

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 Test Year of January - December 2021
 By Rate Division

Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
987	Increase (Decrease)	17.24	(130.85)	(88.18)	193.85	(291.14)	(97.90)	552.54
988	775850 SW-Misc-A&G-TRV-HOTEL							
989	Test Year	(449.72)	(508.38)	(272.90)	(263.56)	(791.58)	(335.41)	(3,604.77)
990	Prior Year	(53.33)	(20.44)	(23.85)	(121.92)	(187.62)	(34.80)	(1,857.39)
991	Increase (Decrease)	(396.39)	(487.94)	(249.05)	(141.64)	(603.96)	(300.61)	(1,747.38)
992	775856 SW-Misc-A&G-UNIFORMS							
993	Test Year	-	-	-	-	(13.61)	13.96	(14.95)
994	Prior Year	-	-	-	-	-	-	(79.57)
995	Increase (Decrease)	-	-	-	-	(13.61)	13.96	64.62
996	775858 SW-Misc-A&G-Bank Fees							
997	Test Year	(349.15)	(1,380.44)	(350.67)	(6,730.56)	(401.31)	(5,987.17)	(26,171.27)
998	Prior Year	(1,710.88)	(344.27)	(5,125.36)	(1,698.51)	(345.74)	(5,191.32)	(25,490.66)
999	Increase (Decrease)	1,361.73	(1,036.17)	4,774.69	(5,032.05)	(55.57)	(795.85)	(680.61)
1000	775861 SW-Misc-A&G-SERVICE CLEARING							
1001	Test Year	(860.41)	-	-	(470.85)	-	-	(1,643.42)
1002	Prior Year	(208.28)	-	(551.88)	-	-	(575.47)	(2,309.54)
1003	Increase (Decrease)	(652.13)	-	551.88	(470.85)	-	575.47	666.12
1004	775865 SW-Misc-A&G-AR/AP Adj							
1005	Test Year	-	-	-	-	-	-	(1.69)
1006	Prior Year	-	-	-	-	-	-	-
1007	Increase (Decrease)	-	-	-	-	-	-	(1.69)
1008	776240 SW-Cap OH Credit-Other							
1009	Test Year	-	-	-	176.32	(176.12)	-	(5.98)
1010	Prior Year	-	-	-	-	-	-	-
1011	Increase (Decrease)	-	-	-	176.32	(176.12)	-	(5.98)
1012								
1013	4-Other Expense							
1014	403000 Deprec Exp-Utility Plant							
1015	Test Year	108,187.69	109,758.86	106,489.69	107,032.95	107,999.94	144,390.42	1,355,848.32

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Test Year of January - December 2021
By Rate Division

Aqua NC Administration

Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
1016	Prior Year	88,395.95	92,600.61	93,323.95	93,743.49	94,074.21	103,912.89
1017	Increase (Decrease)	23,550.38	19,721.26	18,247.06	19,717.72	57,840.81	(33,139.56)
1018	403020 Deprec Exp-Other Phy Prop						
1019	Test Year	(89,656.44)	(89,957.19)	(89,355.86)	(90,802.81)	(121,577.33)	(56,639.77)
1020	Prior Year	(71,094.01)	(74,475.69)	(75,057.45)	(75,355.93)	(75,621.78)	(83,530.64)
1021	Increase (Decrease)	(18,562.43)	(15,481.50)	(14,298.41)	(15,446.88)	(45,955.55)	26,890.87
1022	403220 Deprec Exp-Other Phy Prop-SWR						
1023	Test Year	(22,289.89)	(22,364.68)	(22,215.15)	(22,658.40)	(30,337.69)	(14,133.56)
1024	Prior Year	(17,301.94)	(18,124.92)	(18,266.50)	(18,387.56)	(18,452.43)	(20,382.25)
1025	Increase (Decrease)	(4,987.95)	(4,239.76)	(3,948.65)	(4,270.84)	(11,885.26)	6,248.69
1026	404827 Pension - Non Service Cost						
1027	Test Year	(180.96)	(180.18)	1,956.27	532.93	533.08	529.65
1028	Prior Year	(1,379.10)	(1,390.50)	(1,403.68)	923.39	(819.18)	(818.95)
1029	Increase (Decrease)	1,198.14	1,210.32	3,359.95	(390.46)	1,352.26	1,348.60
1030	404828 OPEB - Non Service Cost						
1031	Test Year	(913.21)	(909.31)	214.33	(534.90)	(535.03)	(534.54)
1032	Prior Year	(559.74)	(564.39)	(569.73)	(335.69)	(509.92)	(509.78)
1033	Increase (Decrease)	(353.47)	(344.92)	784.06	(199.21)	(25.11)	(24.76)
1034	408121 Payroll Taxes-FICA						
1035	Test Year	(11,186.85)	(10,137.72)	(11,829.13)	(8,784.18)	(8,231.28)	(7,725.16)
1036	Prior Year	(9,763.94)	(9,856.77)	(13,101.63)	(8,692.37)	(8,382.82)	(7,984.20)
1037	Increase (Decrease)	(1,422.91)	(280.95)	1,272.50	(91.81)	151.54	259.04
1038	408122 Payroll Taxes-FUTA						
1039	Test Year	(594.60)	(119.93)	(32.13)	(3.10)	(2.66)	(2.46)
1040	Prior Year	(480.57)	(217.83)	(104.35)	(14.09)	(18.44)	(16.32)
1041	Increase (Decrease)	(114.03)	97.90	72.22	10.99	15.78	13.86
1042	408123 Payroll Taxes-SUTA						
1043	Test Year	(4,702.98)	(1,258.33)	(523.85)	(263.19)	1,892.09	(116.05)
1044	Prior Year	(3,521.89)	(1,994.51)	(1,145.47)	(309.81)	(237.18)	(142.28)

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Test Year of January - December 2021
By Rate Division

Line#	(a)	(h) Jul-21	(i) Aug-21	(j) Sep-21	(k) Oct-21	(l) Nov-21	(m) Dec-21	(n) Grand Total
1016	Prior Year	104,706.21	107,213.99	108,216.82	110,653.22	119,944.47	141,420.93	1,258,206.74
1017	Increase (Decrease)	3,481.48	2,544.87	(1,727.13)	(3,620.27)	(11,944.53)	2,969.49	97,641.58
1018	403020 Deprec Exp-Other Phy Prop							
1019	Test Year	(86,436.95)	(87,692.25)	(85,080.32)	(85,412.26)	(86,183.93)	(115,223.53)	(1,084,018.64)
1020	Prior Year	(84,078.81)	(86,092.55)	(86,897.82)	(88,736.34)	(96,187.31)	(113,409.96)	(1,010,538.29)
1021	Increase (Decrease)	(2,358.14)	(1,599.70)	1,817.50	3,324.08	10,003.38	(1,813.57)	(73,480.35)
1022	403220 Deprec Exp-Other Phy Prop-SWR							
1023	Test Year	(21,750.74)	(22,066.61)	(21,409.37)	(21,620.69)	(21,816.01)	(29,166.89)	(271,829.68)
1024	Prior Year	(20,627.40)	(21,121.44)	(21,319.00)	(21,916.88)	(23,757.16)	(28,010.97)	(247,668.45)
1025	Increase (Decrease)	(1,123.34)	(945.17)	(90.37)	296.19	1,941.15	(1,155.92)	(24,161.23)
1026	404827 Pension - Non Service Cost							
1027	Test Year	678.43	583.05	580.44	580.94	588.58	504.21	6,706.44
1028	Prior Year	(819.16)	(823.85)	(819.16)	(819.13)	(818.63)	(818.14)	(9,806.09)
1029	Increase (Decrease)	1,497.59	1,406.90	1,399.60	1,400.07	1,407.21	1,322.35	16,512.53
1030	404828 OPEB - Non Service Cost							
1031	Test Year	(534.38)	(537.03)	(534.65)	(535.07)	(542.14)	(464.42)	(6,360.35)
1032	Prior Year	(509.88)	(512.83)	(509.91)	(509.90)	(509.58)	(509.29)	(6,110.64)
1033	Increase (Decrease)	(24.50)	(24.20)	(24.74)	(25.17)	(32.56)	44.87	(249.71)
1034	408121 Payroll Taxes-FICA							
1035	Test Year	(7,962.29)	(12,970.18)	(7,698.70)	(7,333.71)	(7,275.50)	(25,408.98)	(126,543.68)
1036	Prior Year	(7,948.87)	(9,527.41)	(7,622.61)	(7,552.10)	(8,150.18)	(24,901.50)	(123,484.40)
1037	Increase (Decrease)	(13.42)	(3,442.77)	(76.09)	218.39	874.68	(507.48)	(3,059.28)
1038	408122 Payroll Taxes-FUTA							
1039	Test Year	(17.07)	(45.62)	(21.25)	(10.04)	(22.58)	(41.57)	(913.01)
1040	Prior Year	(14.00)	(14.39)	(10.98)	(8.77)	(3.47)	(4.06)	(907.27)
1041	Increase (Decrease)	(3.07)	(31.23)	(10.27)	(1.27)	(19.11)	(37.51)	(5.74)
1042	408123 Payroll Taxes-SUTA							
1043	Test Year	(252.90)	(373.77)	(223.95)	(221.37)	(294.77)	(262.00)	(6,601.07)
1044	Prior Year	(136.34)	(186.36)	(143.53)	(106.07)	(47.90)	(31.34)	(8,002.68)

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Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
1045	Increase (Decrease)		736.18	621.62	46.62	2,129.27	26.23
1046	408139 Other Taxes-Misc						
1047	Test Year	-	-	-	-	-	-
1048	Prior Year	-	-	-	-	-	-
1049	Increase (Decrease)	-	-	-	-	-	-
1050	408205 Other Taxes-Franchise Tax			(653.46)			(705.35)
1051	Test Year	-	-	(756.95)	-	-	(743.23)
1052	Prior Year	(3.91)	1.20	103.49	-	-	37.88
1053	Increase (Decrease)	3.91	(1.20)		-	-	
1054	409101 Federal Income Tax						
1055	Test Year	-	-	-	-	-	-
1056	Prior Year	(4,129.33)	1,723.30	(1,328,543.02)	1,591.80	1,715.90	(423,018.78)
1057	Increase (Decrease)	4,129.33	(1,723.30)	1,328,543.02	(1,591.80)	(1,715.90)	423,018.78
1058	409111 State Income Tax						
1059	Test Year	-	-	-	-	-	-
1060	Prior Year	(504.19)	210.41	(2,763.18)	194.36	209.51	(55,211.78)
1061	Increase (Decrease)	504.19	(210.41)	2,763.18	(194.36)	(209.51)	55,211.78
1062	410101 Deferred Federal Income Taxes						
1063	Test Year	-	-	-	-	-	-
1064	Prior Year	-	-	1,325,623.00	-	-	452,870.00
1065	Increase (Decrease)	-	-	(1,325,623.00)	-	-	(452,870.00)
1066	410111 Deferred State Income Taxes						
1067	Test Year	-	-	-	-	-	-
1068	Prior Year	-	-	874.00	-	-	56,708.00
1069	Increase (Decrease)	-	-	(874.00)	-	-	(56,708.00)
1070	426320 Misc NonUtil-N-Cust-Trv & Pers						
1071	Test Year	-	-	-	(21.93)	(32.78)	-
1072	Prior Year	-	-	-	-	-	-
1073	Increase (Decrease)	-	-	-	(21.93)	(32.78)	-

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Line#	(a)	(h) <u>Jul-21</u> (116.56)	(i) <u>Aug-21</u> (187.41)	(j) <u>Sep-21</u> (80.42)	(k) <u>Oct-21</u> (115.30)	(l) <u>Nov-21</u> (246.87)	(m) <u>Dec-21</u> (230.66)	(n) <u>Grand Total</u> 1,401.61
1045	Increase (Decrease)							
1046	408139 Other Taxes-Misc							
1047	Test Year	(142.17)						(142.17)
1048	Prior Year	(125.20)						(125.20)
1049	Increase (Decrease)	(16.97)						(16.97)
1050	408205 Other Taxes-Franchise Tax							
1051	Test Year	-	-	(705.34)	-	-	(705.36)	(2,769.51)
1052	Prior Year	-	-	(743.24)	(3,232.74)	-	(743.88)	(6,222.75)
1053	Increase (Decrease)	-	-	37.90	3,232.74	-	38.52	3,453.24
1054	409101 Federal Income Tax							
1055	Test Year	(86,634.42)	86,637.99	(3.57)	-	-	-	-
1056	Prior Year	2,880.58	4,320.84	1,743,458.71	-	-	-	-
1057	Increase (Decrease)	(89,515.00)	82,317.15	(1,743,462.28)	-	-	-	-
1058	409111 State Income Tax							
1059	Test Year	(10,578.07)	10,578.51	(0.44)	-	-	-	-
1060	Prior Year	351.72	527.57	56,985.58	-	-	-	-
1061	Increase (Decrease)	(10,929.79)	10,050.94	(56,986.02)	-	-	-	-
1062	410101 Deferred Federal Income Taxes							
1063	Test Year	-	-	-	-	-	-	-
1064	Prior Year	-	-	(1,778,493.00)	-	-	-	-
1065	Increase (Decrease)	-	-	1,778,493.00	-	-	-	-
1066	410111 Deferred State Income Taxes							
1067	Test Year	-	-	-	-	-	-	-
1068	Prior Year	-	-	(57,582.00)	-	-	-	-
1069	Increase (Decrease)	-	-	57,582.00	-	-	-	-
1070	426320 Misc NonUtil-N-Cust-Trv & Pers							
1071	Test Year	-	-	-	-	-	-	(54.71)
1072	Prior Year	-	-	-	-	-	-	-
1073	Increase (Decrease)	-	-	-	-	-	-	(54.71)

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Line#	(a)	(b) <u>Jan-21</u>	(c) <u>Feb-21</u>	(d) <u>Mar-21</u>	(e) <u>Apr-21</u>	(f) <u>May-21</u>	(g) <u>Jun-21</u>
1074	427300 Interest Expense-Long-Term Deb						
1075	Test Year	-	-	-	-	-	-
1076	Prior Year	-	-	-	-	-	(19.06)
1077	Increase (Decrease)	-	-	-	-	-	19.06
1078	427500 Interest Expense-Other						
1079	Test Year	(145.22)	-	-	-	-	-
1080	Prior Year	(45.35)	13.60	-	-	-	-
1081	Increase (Decrease)	(99.87)	(13.60)	-	-	-	-
1082							
1083							
1084							
1085	<u>SUMMARY BY EXPENSE CATEGORY</u>						
1086	2-O&M Expense						
1087	Test Year	5,227.77	(15,782.84)	(26,750.56)	(22,640.71)	(22,132.77)	(22,358.82)
1088	Prior Year	(20,516.73)	(18,272.10)	178.17	(15,642.74)	(10,566.64)	(14,931.62)
1089	Increase (Decrease)	25,744.50	2,489.26	(26,928.73)	(6,997.97)	(11,566.13)	(7,427.20)
1090	3-General Expense						
1091	Test Year	12,496.05	28,388.31	37,618.53	31,715.08	28,509.35	30,912.72
1092	Prior Year	36,271.23	32,281.30	16,903.64	24,071.31	20,534.18	25,146.38
1093	Increase (Decrease)	(23,775.18)	(3,892.99)	20,714.89	7,643.77	7,975.17	5,766.34
1094	4-Other Expense						
1095	Test Year	(17,723.82)	(12,605.47)	(10,867.97)	(9,074.37)	(6,376.58)	(8,553.91)
1096	Prior Year	(20,388.02)	(12,075.49)	(21,891.01)	(6,642.41)	(8,042.13)	21,113.62
1097	Increase (Decrease)	2,664.20	(529.98)	11,023.04	(2,431.96)	1,665.55	(29,667.53)

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Line#	(a)	(h) <u>Jul-21</u>	(i) <u>Aug-21</u>	(j) <u>Sep-21</u>	(k) <u>Oct-21</u>	(l) <u>Nov-21</u>	(m) <u>Dec-21</u>	(n) <u>Grand Total</u>
1074	427300 Interest Expense-Long-Term Deb							
1075	Test Year	-	-	-	-	-	-	-
1076	Prior Year	-	-	19.06	-	-	-	-
1077	Increase (Decrease)	-	-	(19.06)	-	-	-	-
1078	427500 Interest Expense-Other							
1079	Test Year	-	-	-	-	-	-	(145.22)
1080	Prior Year	-	-	-	-	-	-	(31.75)
1081	Increase (Decrease)	-	-	-	-	-	-	(113.47)
1082								
1083								
1084								
1085	SUMMARY BY EXPENSE CATEGORY							
1086	2-O&M Expense							
1087	Test Year	(31,144.91)	(3,167.04)	(24,963.39)	(20,740.57)	(22,573.93)	465.19	(206,562.58)
1088	Prior Year	(17,598.04)	11,623.26	(20,313.69)	(19,089.60)	(13,152.03)	(25,397.65)	(163,679.41)
1089	Increase (Decrease)	(13,546.87)	(14,790.30)	(4,649.70)	(1,650.97)	(9,421.90)	25,862.84	(42,883.17)
1090	3-General Expense							
1091	Test Year	39,215.70	16,652.76	33,584.26	28,259.82	30,120.34	25,912.93	343,385.85
1092	Prior Year	27,026.29	(433.22)	30,163.12	31,318.31	22,681.79	52,405.86	318,370.19
1093	Increase (Decrease)	12,189.41	17,085.98	3,421.14	(3,058.49)	7,438.55	(26,492.93)	25,015.66
1094	4-Other Expense							
1095	Test Year	(105,300.70)	83,730.78	(8,607.46)	(7,519.25)	(7,546.41)	(26,378.12)	(136,823.28)
1096	Prior Year	(6,195.95)	(6,341.63)	(45,461.08)	(12,228.71)	(9,529.76)	(27,008.21)	(154,690.78)
1097	Increase (Decrease)	(99,104.75)	90,072.41	36,853.62	4,709.46	1,983.35	630.09	17,867.50