

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Schedule A: Supporting Schedules
Bradfield Farms - Fairfield Harbour - Treasure Cove

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1b
Updated 09/19/2022

Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Plant in Service

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
					[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[J]+[I]
60	141251	Pumping Equip Rcl Wtr Dist	-	-	-	-	-	-	-	-	-	-	-
61	141252	Treat/Disp Equip Lagoon	-	-	-	-	-	-	-	-	-	-	-
62	141253	Treat/Disp Equip Trt Plt	-	-	-	-	-	-	-	-	-	-	-
63	141254	Treat/Disp Equip Rclm Wtr	-	-	-	-	-	-	-	-	-	-	-
64	141255	Plant Sewers Treatment Plt	-	-	-	-	-	-	-	-	-	-	-
65	141256	Plant Sewers Reclaim Wtr	-	-	-	-	-	-	-	-	-	-	-
66	141257	Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
67	141258	Reservoirs	-	-	-	-	-	-	-	-	-	-	-
68	141259	House Regulators	-	-	-	-	-	-	-	-	-	-	-
69	141260	House Regulatory Install	-	-	-	-	-	-	-	-	-	-	-
70	141261	Reuse Services	-	-	-	-	-	-	-	-	-	-	-
71	141262	Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
72	141263	Reuse Dist Reservoirs	-	-	-	-	-	-	-	-	-	-	-
73	141264	Reuse Transmission and Dist	-	-	-	-	-	-	-	-	-	-	-
74	141265	Processing Plant	-	-	-	-	-	-	-	-	-	-	-
75	141266	Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
76	141267	Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
77	141268	Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-
78	141269	Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-
79	141270	Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
80	141271	Other Tangible Plant	-	-	[2]	-	-	-	-	-	-	-	-
81	141272	Other Plant Collection	-	-	-	-	-	-	-	-	-	-	-
82	141273	Other Plant Pump	-	-	-	-	-	-	-	-	-	-	-
83	141274	Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-
84	141275	Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-
85	141276	Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-
86	141277	Other Plant	-	-	-	-	-	-	-	-	-	-	-
87	141278	Plant Alloc	-	-	-	-	-	-	-	-	-	-	-
88	141279	Domestic Water	-	-	-	-	-	-	-	-	-	-	-
89	141280	Irrigation Water	-	-	-	-	-	-	-	-	-	-	-
90	141281	Geothermal	-	-	-	-	-	-	-	-	-	-	-
91	141282	District Energy System	-	-	-	-	-	-	-	-	-	-	-
92	141283	Concession	-	-	-	-	-	-	-	-	-	-	-
93	141284	DES - Startup Costs	-	-	-	-	-	-	-	-	-	-	-
94	141285	DES - Project Management	-	-	-	-	-	-	-	-	-	-	-
95	141286	DES - Temporary Energy Centre	-	-	-	-	-	-	-	-	-	-	-
96	141287	DES - Distribution Piping System	-	-	-	-	-	-	-	-	-	-	-
97	141288	DES - Energy Transfer Station	-	-	-	-	-	-	-	-	-	-	-
98	141289	DES - Project Development	-	-	-	-	-	-	-	-	-	-	-
99	141290	DES - Engineer	-	-	-	-	-	-	-	-	-	-	-
100	141291	DES - Low Rise Connection	-	-	-	-	-	-	-	-	-	-	-
101	141292	Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-
102	141293	Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-
103	141298	FA default	-	-	-	-	-	-	-	-	-	-	-
104	141299	Utility Plant Clearing	-	(0.00)	(0.00)	-	(0.00)	(0.00)	-	(0.00)	-	-	(0.00)
105	141301	Building	-	-	-	-	-	-	-	-	-	-	-
106	141302	Leasehold Improvement	-	-	-	-	-	-	-	-	-	-	-
107	141303	Office Furniture	46,761.92	(1,302.84)	[1]	45,459.08	45,459.08	45,459.08	-	45,459.08	-	45,459.08	45,459.08
108	141304	Office Equipment	-	-	-	-	-	-	-	-	-	-	-
109	141305	Stores Equipment	376.20	0.62	[1],[2]	376.82	376.82	22.45	399.26	22.45	421.71	22.45	444.15
110	141306	Lab Equipment	14,468.66	96.85		14,565.51	14,565.51	309.12	14,874.63	309.12	15,183.75	309.12	15,492.88
111	141307	Rental Equipment	-	-	-	-	-	-	-	-	-	-	-
112	141308	Tool Shop Equipment	103,229.17	113.07	[1],[2]	103,342.24	103,342.24	1,514.53	104,856.77	1,514.53	106,371.30	1,514.53	107,885.82

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Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1b
Updated 09/19/2022

Water Bradfield Farms - Fairfield Harbour - Treasure Cove
Plant in Service

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
113	141309	Power Operated Equipment	11,645.00	2,088.58	[2] 13,733.58	-	13,733.58	1,069.32	14,802.90	1,069.32	15,872.22	1,069.32	16,941.54
114	141310	Communications Equipment	80,388.12	3,026.61	[1],[2] 83,414.73	-	83,414.73	7,121.65	90,536.38	7,121.65	97,658.02	7,121.65	104,779.67
115	141311	Misc Equipment	389.36	146.28	[2] 535.64	-	535.64	93.08	628.71	93.08	721.79	93.08	814.86
116	141399	Building and Equipment Clearing	-	-	-	-	-	-	-	-	-	-	-
117	141401	Vehicles	222,409.97	(3,909.86)	[1],[2] 218,500.11	-	218,500.11	-	218,500.11	-	218,500.11	-	218,500.11
118	141499	Vehicles Clearing	-	-	-	-	-	-	-	-	-	-	-
119	141501	Computer Hardware	96.57	(4.42)	[1] 92.15	-	92.15	-	92.15	-	92.15	-	92.15
120	141502	Desktop/Laptop Computers	2,180.89	5,532.56	[1] 7,713.45	-	7,713.45	-	7,713.45	-	7,713.45	-	7,713.45
121	141503	Mainframe Computers	18,406.79	(678.50)	[1] 17,728.29	-	17,728.29	-	17,728.29	-	17,728.29	-	17,728.29
122	141504	Mini Comp Wtr	178,048.07	(4,205.92)	[1] 173,842.14	-	173,842.14	-	173,842.14	-	173,842.14	-	173,842.14
123	141601	Computer Software	14,365.91	1,047.40	[1] 15,413.31	-	15,413.31	-	15,413.31	-	15,413.31	-	15,413.31
124	141602	Comp Systems	439,499.35	(20,068.71)	[1] 419,430.63	-	419,430.63	-	419,430.63	-	419,430.63	-	419,430.63
125	141603	Micro Systems	9,061.79	(350.39)	[1] 8,711.40	-	8,711.40	-	8,711.40	-	8,711.40	-	8,711.40
126	141699	Computer Clearing	-	0.00	0.00	-	0.00	-	0.00	-	0.00	-	0.00
127		Total Plant in Service - Water	7,156,464.54	203,681.71	7,360,146.25	-	7,360,146.25	1,949,946.77	9,310,093.02	1,392,351.89	10,702,444.90	919,290.99	11,621,735.90

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Test Year: March 31, 2022
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Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Plant in Service

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
128	141101	Land and Rights General	-	-	-	-	-	-	-	-	-	-	-
129	141102	Land and Rights Pump	-	-	-	-	-	-	-	-	-	-	-
130	141103	Land and Rights Water	-	-	-	-	-	-	-	-	-	-	-
131	141104	Land and Rights Trans	-	-	-	-	-	-	-	-	-	-	-
132	141105	Land and Rights Intangible	-	-	-	-	-	-	-	-	-	-	-
133	141106	Land and Rights Collections	-	-	-	-	-	-	-	-	-	-	-
134	141107	Land and Rights Treatment	-	-	-	-	-	-	-	-	-	-	-
135	141108	Land and Rights Reclaim	-	-	-	-	-	-	-	-	-	-	-
136	141199	Land Clearing	-	-	-	-	-	-	-	-	-	-	-
137	141201	Organization	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29	-	14,682.29
138	141202	Franchises	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00	-	41,938.00
139	141203	Struct and Improv General Plant	287,213.79	(18,722.49)	268,491.30	268,491.30	16,777.83	285,269.13	16,777.83	302,046.96	16,777.83	318,824.78	
140	141204	Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	-	-
141	141205	Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	-	-
142	141206	Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	-	-
143	141207	Struct and Improv Collect Plant	150.00	3.16	153.16	153.16	37.96	191.13	37.96	229.09	37.96	267.05	
144	141208	Struct and Improv Pump Plant	2,159,555.03	(468,229.83)	1,691,325.20	1,691,325.20	2,466.12	1,693,791.32	275,669.59	1,969,460.91	236,640.52	2,206,101.43	
145	141209	Struct and Improv Treatment Plant	1,837,411.82	1,017.61	1,838,429.43	1,838,429.43	10,505.29	1,848,934.72	3,556,327.67	5,405,262.39	2,226,644.28	7,631,906.66	
146	141210	Struct and Improv Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
147	141211	Struct and Improv Reclaim Wtr Dist	2,477.00	-	2,477.00	2,477.00	-	2,477.00	-	2,477.00	-	2,477.00	
148	141212	Struct and Improv Production	-	-	-	-	-	-	-	-	-	-	-
149	141213	Struct and Improv Natural Gas	-	-	-	-	-	-	-	-	-	-	-
150	141214	Struct and Improv Transmissions	-	-	-	-	-	-	-	-	-	-	-
151	141215	Struct and Improv Distribution	-	-	-	-	-	-	-	-	-	-	-
152	141216	Struct and Improv Electrical	-	-	-	-	-	-	-	-	-	-	-
153	141217	Struct and Improv Propane	-	-	-	-	-	-	-	-	-	-	-
154	141218	Struct and Improv Municipal	-	-	-	-	-	-	-	-	-	-	-
155	141219	Struct and Improv Biomass	-	-	-	-	-	-	-	-	-	-	-
156	141220	Struct and Improv Office	133,335.54	3,098.73	136,434.27	136,434.27	-	136,434.27	-	136,434.27	-	136,434.27	
157	141221	Collecting Reservoirs	-	-	-	-	-	-	-	-	-	-	-
158	141222	Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
159	141223	Wells and Springs	-	-	-	-	-	-	-	-	-	-	-
160	141224	Infiltration Gallery	-	-	-	-	-	-	-	-	-	-	-
161	141225	Supply Mains	-	-	-	-	-	-	-	-	-	-	-
162	141226	Power Generation Equipment	-	-	-	-	-	-	-	-	-	-	-
163	141227	Electric Pump Equip Src Pump	-	(2,538.28)	(2,538.28)	(2,538.28)	-	(2,538.28)	-	(2,538.28)	-	(2,538.28)	
164	141228	Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-
165	141229	Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
166	141230	Water Treatment Equipment	956,339.84	(11,587.68)	944,752.16	944,752.16	-	944,752.16	-	944,752.16	-	944,752.16	
167	141231	Dist Resv and Standpipes	5,051.35	(4.43)	5,046.92	5,046.92	-	5,046.92	-	5,046.92	-	5,046.92	
168	141232	Trans and Distr Mains	16,701.52	(14.69)	16,686.83	16,686.83	-	16,686.83	-	16,686.83	-	16,686.83	
169	141233	Service Lines	-	-	-	-	-	-	-	-	-	-	-
170	141234	Meters	-	-	-	-	-	-	-	-	-	-	-
171	141235	Meter Installations	-	-	-	-	-	-	-	-	-	-	-
172	141236	Hydrants	-	-	-	-	-	-	-	-	-	-	-
173	141237	Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
174	141238	Power Gen Equip Coll Plt	-	-	-	-	-	-	-	-	-	-	-
175	141239	Power Gen Equip Pump Plt	68,263.85	45,038.90	113,302.75	113,302.75	9,938.34	123,241.09	9,938.34	133,179.43	9,938.34	143,117.78	
176	141240	Power Gen Equip Treat Plt	-	-	-	-	-	-	-	-	-	-	-
177	141241	Sewer Force Main	227,006.20	914.38	227,920.58	227,920.58	10,972.53	238,893.11	10,972.53	249,865.65	10,972.53	260,838.18	
178	141242	Sewer Gravity Main	5,330,922.73	4,986.25	5,335,908.98	5,335,908.98	966,192.70	6,302,101.67	133,237.14	6,435,338.81	364,184.67	6,799,523.47	
179	141243	Manholes	49,843.28	3,860.31	53,703.59	53,703.59	7,100.03	60,803.62	7,100.03	67,903.64	7,100.03	75,003.67	
180	141244	Special Collection Structures	-	-	-	-	-	-	-	-	-	-	-
181	141245	Service to Customers	272,828.54	75,040.36	347,868.90	347,868.90	103,835.13	451,704.03	103,835.13	555,539.16	103,835.13	659,374.29	
182	141246	Flow Measure Devices	17,805.55	12.45	17,818.00	17,818.00	149.36	17,967.35	149.36	18,116.71	149.36	18,266.06	
183	141247	Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
184	141248	Receiving Wells	-	-	-	-	-	-	-	-	-	-	-
185	141249	Pumping Equip Pump Plt	817,088.36	10,682.35	827,770.71	827,770.71	12,215.52	839,986.23	12,215.52	852,201.75	12,215.52	864,417.27	

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						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
186	141250	Pumping Equip Reclaim WTP	78,717.31	18,435.53	[2]		97,152.84		11,201.15		11,201.15		110,353.99
187	141251	Pumping Equip Rcl Wtr Dist	-	-	[2]		-		-		-		-
188	141252	Treat/Disp Equip Lagoon	55.89	-	[2]		55.89		55.89		55.89		55.89
189	141253	Treat/Disp Equip Trt Plt	2,828,541.35	3,839.67	[2]		2,832,381.02		85,259.46		95,429.25		2,917,640.48
190	141254	Treat/Disp Equip Rclm Wtr	-	-	[2]		-		-		-		-
191	141255	Plant Sewers Treatment Plt	398,182.18	(4,134.82)	[2]		394,047.36		7,159.70		7,159.70		401,207.06
192	141256	Plant Sewers Reclaim Wtr	-	-	[2]		-		-		-		-
193	141257	Outfall Lines	37,906.13	38,028.49	[2]		75,934.62		14,819.59		14,819.59		90,754.20
194	141258	Reservoirs	-	-			-		-		-		-
195	141259	House Regulators	-	-			-		-		-		-
196	141260	House Regulatory Install	-	-			-		-		-		-
197	141261	Reuse Services	-	-			-		-		-		-
198	141262	Reuse Mtr/Installations	-	-			-		-		-		-
199	141263	Reuse Dist Reservoirs	2,763.00	-	[2]		2,763.00		-		-		2,763.00
200	141264	Reuse Transmission and Dist	2,491.01	26.52	[2]		2,517.53		318.28		318.28		2,835.82
201	141265	Processing Plant	-	-			-		-		-		-
202	141266	Maintenance Structure and Improv	-	-			-		-		-		-
203	141267	Other and Misc Equip Intangible Plt	-	-			-		-		-		-
204	141268	Other and Misc Equip Source Supply	-	-			-		-		-		-
205	141269	Other and Misc Equip WTP	-	-			-		-		-		-
206	141270	Other and Misc Equip Trans Dist	-	-			-		-		-		-
207	141271	Other Tangible Plant	-	79,334.27	[2]		79,334.27		-		-		79,334.27
208	141272	Other Plant Collection	(224.00)	-	[2]		(224.00)		-		-		(224.00)
209	141273	Other Plant Pump	3,441.51	11.87	[2]		3,453.38		142.47		142.47		3,595.85
210	141274	Other Plant Treatment	-	-	[2]		-		-		-		-
211	141275	Other Plant Reclaim Water Trt	8,371.71	4,386.74			12,758.45		973.71		973.71		13,732.16
212	141276	Other Plant Reclaim Water Dist	-	-			-		-		-		-
213	141277	Other Plant	-	-			-		-		-		-
214	141278	Plant Alloc	-	-			-		-		-		-
215	141279	Domestic Water	-	-			-		-		-		-
216	141280	Irrigation Water	-	-			-		-		-		-
217	141281	Geothermal	-	-			-		-		-		-
218	141282	District Energy System	-	-			-		-		-		-
219	141283	Concession	-	-			-		-		-		-
220	141284	DES - Startup Costs	-	-			-		-		-		-
221	141285	DES - Project Management	-	-			-		-		-		-
222	141286	DES - Temporary Energy Centre	-	-			-		-		-		-
223	141287	DES - Distribution Piping System	-	-			-		-		-		-
224	141288	DES - Energy Transfer Station	-	-			-		-		-		-
225	141289	DES - Project Development	-	-			-		-		-		-
226	141290	DES - Engineer	-	-			-		-		-		-
227	141291	DES - Low Rise Connection	-	-			-		-		-		-
228	141292	Non-Utility Property	-	-			-		-		-		-
229	141293	Plant Held for Future Use	-	-			-		-		-		-
230	141298	FA default	-	-			-		-		-		-
231	141299	Utility Plant Clearing	-	(0.00)		(0.00)		(0.00)			(0.00)		(0.00)
232	141301	Building	-	-			-		-		-		-
233	141302	Leasehold Improvement	-	-			-		-		-		-
234	141303	Office Furniture	45,045.32	(1,352.74)	[1]		43,692.58		-		-		43,692.58
235	141304	Office Equipment	-	-			-		-		-		-
236	141305	Stores Equipment	2,826.66	(0.50)	[1],[2]		2,826.16		9.10		9.10		2,835.26
237	141306	Lab Equipment	6,227.45	508.61	[2]		6,736.06		18.78		18.78		6,754.84
238	141307	Rental Equipment	-	-			-		-		-		-

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-1b
Updated 09/19/2022

Sewer Plant in Service				Bradfield Farms - Fairfield Harbour - Treasure Cove										
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]	
239	141308	Tool Shop Equipment	20,679.36	1,500.65	[1],[2] 22,180.00		22,180.00	1,028.50	23,208.50	1,028.50	24,237.01	1,028.50	25,265.51	
240	141309	Power Operated Equipment	53,604.09	769.49	[2] 54,373.58		54,373.58	975.11	55,348.69	975.11	56,323.81	975.11	57,298.92	
241	141310	Communications Equipment	37,854.54	26,257.51	[1],[2] 64,112.06		64,112.06	8,739.51	72,851.56	8,739.51	81,591.07	8,739.51	90,330.58	
242	141311	Misc Equipment	33,787.70	35,876.76	[2] 69,664.46		69,664.46	8,018.74	77,683.20	8,018.74	85,701.94	8,018.74	93,720.68	
243	141399	Building and Equipment Clearing	-	0.00	0.00		0.00	-	0.00	-	0.00	-	0.00	
244	141401	Vehicles	227,658.98	(4,002.13)	[1] 223,656.85		223,656.85	-	223,656.85	-	223,656.85	-	223,656.85	
245	141499	Vehicles Clearing	-	-	-		-	-	-	-	-	-	-	
246	141501	Computer Hardware	98.85	(4.52)	[1] 94.33		94.33	-	94.33	-	94.33	-	94.33	
247	141502	Desktop/Laptop Computers	2,232.36	5,663.14	[1] 7,895.50		7,895.50	-	7,895.50	-	7,895.50	-	7,895.50	
248	141503	Mainframe Computers	18,841.20	(694.51)	[1] 18,146.69		18,146.69	-	18,146.69	-	18,146.69	-	18,146.69	
249	141504	Mini Comp Wtr	182,250.11	(4,305.19)	[1] 177,944.93		177,944.93	-	177,944.93	-	177,944.93	-	177,944.93	
250	141601	Computer Software	14,704.96	1,072.12	[1] 15,777.08		15,777.08	-	15,777.08	-	15,777.08	-	15,777.08	
251	141602	Comp Systems	449,871.80	(20,542.35)	[1] 429,329.46		429,329.46	-	429,329.46	-	429,329.46	-	429,329.46	
252	141603	Micro Systems	9,275.65	(358.65)	[1] 8,917.00		8,917.00	-	8,917.00	-	8,917.00	-	8,917.00	
253	141699	Computer Clearing	-	0.00	0.00		0.00	-	0.00	-	0.00	-	0.00	
254		Total Plant in Service - Sewer	16,704,594.81	(176,126.96)	16,528,467.86	-	16,528,467.86	1,278,854.91	17,807,322.76	4,275,094.98	22,082,417.75	3,066,141.50	25,148,559.25	

Plant in Service

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2b
Updated 09/19/2022

Water
Bradfield Farms - Fairfield Harbour - Treasure Cove
Accumulated Depreciation

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
						Proposed Increase [D]	Total After Increase [E]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K]	
					= [A]+[B]		= [C]+[D]		= [G]+[F]		= [I]+[H]		= [J]+[K]	
65	142274	Acc Dep - Other Plant Treatment	-	-	-	-	-	-	-	-	-	-	-	
66	142275	Acc Dep - Other Plant Reclaim Water Trt	-	-	-	-	-	-	-	-	-	-	-	
67	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	-	-	-	-	-	-	-	-	-	
68	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	
69	142278	Acc Dep - Plant Alloc	-	-	[2]	-	-	-	-	-	-	-	-	
70	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	
71	142293	Acc Dep - Plant Hold for Future Use	-	-	-	-	-	-	-	-	-	-	-	
72	142303	Acc Dep - Office Furniture	(25,829.17)	(174.05)	[1],[2]	(26,003.22)	(26,003.22)	(4,545.91)	(30,549.13)	(4,545.91)	(35,095.04)	(4,545.91)	(39,640.95)	
73	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
74	142305	Acc Dep - Stores Equipment	508.83	(5.48)	[1],[2]	503.35	503.35	(1.10)	502.26	(1.81)	500.45	(2.55)	497.89	
75	142306	Acc Dep - Lab Equipment	(11,684.86)	(676.10)	[2]	(12,360.96)	(12,360.96)	(868.92)	(13,229.88)	(898.33)	(14,128.21)	(929.24)	(15,057.45)	
76	142308	Acc Dep - Tool Shop Equipment	(75,994.88)	(2,440.43)	[1],[2]	(78,435.32)	(78,435.32)	(3,737.67)	(82,172.99)	(3,809.72)	(85,982.71)	(3,885.44)	(89,868.15)	
77	142309	Acc Dep - Power Operated Equipment	(1,283.36)	(535.27)	[2]	(1,818.63)	(1,818.63)	(263.02)	(2,081.64)	(364.75)	(2,446.39)	(471.68)	(2,918.08)	
78	142310	Acc Dep - Communications Equipment	(28,193.78)	(3,155.62)	[1],[2]	(31,349.39)	(31,349.39)	(946.63)	(32,296.02)	(1,624.17)	(33,920.19)	(2,336.34)	(36,256.53)	
79	142311	Acc Dep - Misc Equipment	(68.07)	(5.86)	[2]	(73.93)	(73.93)	12.88	(61.05)	9.93	(51.12)	6.84	(44.28)	
80	142401	Acc Dep - Vehicles	(191,990.73)	(3,990.47)	[1],[2]	(195,981.20)	(195,981.20)	(17,580.02)	(213,561.22)	(17,580.02)	(231,141.24)	(17,580.02)	(248,721.27)	
81	142501	Acc Dep - Computer Hardware	(24.27)	(6.86)	[1]	(31.13)	(31.13)	-	(31.13)	-	(31.13)	-	(31.13)	
82	142502	Acc Dep - Desktop/Laptop Computers	(222.73)	(493.30)	[1]	(716.03)	(716.03)	-	(716.03)	-	(716.03)	-	(716.03)	
83	142503	Acc Dep - Mainframe Computers	(18,433.09)	686.57	[1]	(17,746.52)	(17,746.52)	-	(17,746.52)	-	(17,746.52)	-	(17,746.52)	
84	142504	Acc Dep - Mini Comp Wtr	(155,297.10)	(4,233.61)	[1]	(159,530.71)	(159,530.71)	-	(159,530.71)	-	(159,530.71)	-	(159,530.71)	
85	142601	Acc Dep - Computer Software	(3,328.28)	(1,523.09)	[1]	(4,851.37)	(4,851.37)	-	(4,851.37)	-	(4,851.37)	-	(4,851.37)	
86	142602	Acc Dep - Comp Systems	(386,307.95)	12,393.22	[1]	(373,914.73)	(373,914.73)	-	(373,914.73)	-	(373,914.73)	-	(373,914.73)	
87	142603	Acc Dep - Micro Systems	(9,074.73)	354.34	[1]	(8,720.39)	(8,720.39)	-	(8,720.39)	-	(8,720.39)	-	(8,720.39)	
88		Total Accumulated Depreciation - Water	(2,482,268.32)	(37,393.35)		(2,519,661.67)	-	(2,519,661.67)	(53,332.99)	(2,572,994.65)	130,612.04	(2,442,382.61)	86,293.48	(2,356,089.14)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2b
Updated 09/19/2022

Sewer Bradfield Farms - Fairfield Harbour - Treasure Cove
Accumulated Depreciation

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K]
					=[A]+[B]		=[C]+[D]	[F]	=[C]+[F]	[H]	=[I]+[H]	[J]	=[K]+[J]
88	142299	Acc Dep - Land	-	-	-	-	-	-	-	-	-	-	-
89	142201	Acc Dep - Organization	1,992.12	(183.54)	[2]	1,808.58	1,808.58	(367.06)	1,441.52	(367.06)	1,074.47	(367.06)	707.41
90	142202	Acc Dep - Franchises	(9,799.92)	(524.22)	[2]	(10,324.14)	(10,324.14)	(1,048.45)	(11,372.59)	(1,048.45)	(12,421.04)	(1,048.45)	(13,469.49)
91	142203	Acc Dep - Struct and Improv General Plant	20,095.98	(2,439.08)	[2]	17,656.90	17,656.90	(3,239.42)	14,417.49	(3,558.66)	10,858.83	(3,894.22)	6,964.61
92	142204	Acc Dep - Struct and Improv Service Supplies	-	-	-	-	-	-	-	-	-	-	-
93	142205	Acc Dep - Struct and Improv Water Treat Plt	-	-	-	-	-	-	-	-	-	-	-
94	142206	Acc Dep - Struct and Improv Trans Dist Plt	-	-	-	-	-	-	-	-	-	-	-
95	142207	Acc Dep - Struct and Improv Collect Plant	(1.26)	(1.77)	[2]	(3.03)	(3.03)	3.53	0.50	2.80	3.30	2.04	5.34
96	142208	Acc Dep - Struct and Improv Pump Plant	60,868.59	(19,784.06)	[2]	41,084.53	41,084.53	(33,681.01)	7,403.53	(16,205.53)	(8,802.00)	(26,368.72)	(35,170.72)
97	142209	Acc Dep - Struct and Improv Treatment Plant	(147,375.86)	(22,797.85)	[2]	(170,173.71)	(170,173.71)	(44,040.87)	(214,214.59)	622,798.64	408,584.05	258,338.67	666,922.73
98	142210	Acc Dep - Struct and Improv Reclaim WTP	-	-	[2]	-	-	-	-	-	-	-	-
99	142211	Acc Dep - Struct and Improv Reclaim Wtr Dist	(625.09)	(30.96)	[2]	(656.05)	(656.05)	(61.93)	(717.98)	(61.93)	(779.90)	(61.93)	(841.83)
100	142220	Acc Dep - Struct and Improv Office	(17,399.96)	(5,235.48)	[1],[2]	(22,635.44)	(22,635.44)	(13,643.43)	(36,278.87)	(13,643.43)	(49,922.29)	(13,643.43)	(63,565.72)
101	142221	Acc Dep - Collecting Reservoirs	-	-	-	-	-	-	-	-	-	-	-
102	142222	Acc Dep - Lake, River, Other Intakes	-	-	-	-	-	-	-	-	-	-	-
103	142223	Acc Dep - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-
104	142224	Acc Dep - Infiltration Gallery	-	-	-	-	-	-	-	-	-	-	-
105	142225	Acc Dep - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
106	142226	Acc Dep - Power Generation Equipment	-	-	[2]	-	-	-	-	-	-	-	-
107	142227	Acc Dep - Electric Pump Equip Sec Pump	-	30.23	[2]	30.23	30.23	362.72	392.95	362.72	755.67	362.72	1,118.39
108	142228	Acc Dep - Electric Pump Equip WTP	-	-	-	-	-	-	-	-	-	-	-
109	142229	Acc Dep - Electric Pump Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
110	142230	Acc Dep - Water Treatment Equipment	(11,926.87)	(11,659.44)	[2]	(23,586.31)	(23,586.31)	(23,618.80)	(47,205.12)	(23,618.80)	(70,823.92)	(23,618.80)	(94,442.73)
111	142231	Acc Dep - Dist Resv and Standpipes	(707.89)	(52.37)	[2]	(760.26)	(760.26)	(100.94)	(861.20)	(100.94)	(962.14)	(100.94)	(1,063.08)
112	142232	Acc Dep - Trans and Distr Mains	(1,681.93)	(159.84)	[2]	(1,841.77)	(1,841.77)	(166.87)	(2,008.63)	(166.87)	(2,175.50)	(166.87)	(2,342.37)
113	142233	Acc Dep - Service Lines	-	-	[2]	-	-	-	-	-	-	-	-
114	142234	Acc Dep - Meters	-	-	-	-	-	-	-	-	-	-	-
115	142235	Acc Dep - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
116	142236	Acc Dep - Hydrants	-	-	-	-	-	-	-	-	-	-	-
117	142237	Acc Dep - Backflow Prevention Devices	-	-	-	-	-	-	-	-	-	-	-
118	142238	Acc Dep - Power Gen Equip Coll Plt	-	-	[2]	-	-	-	-	-	-	-	-
119	142239	Acc Dep - Power Gen Equip Pump Plt	(20,359.54)	(5,763.17)	[2]	(26,122.71)	(26,122.71)	(1,010.67)	(27,133.38)	(1,956.20)	(29,089.58)	(2,950.03)	(32,039.61)
120	142240	Acc Dep - Power Gen Equip Treat Plt	-	-	[2]	-	-	-	-	-	-	-	-
121	142241	Acc Dep - Sewer Force Main	(138,025.03)	(1,482.77)	[2]	(139,507.80)	(139,507.80)	(2,778.57)	(142,286.36)	(2,917.41)	(145,203.77)	(3,063.34)	(148,267.11)
122	142242	Acc Dep - Sewer Gravity Main	(1,447,564.70)	(26,577.01)	[2]	(1,474,141.71)	(1,474,141.71)	(40,968.68)	(1,515,110.40)	(61,117.91)	(1,576,228.30)	(59,006.95)	(1,635,235.26)
123	142243	Acc Dep - Manholes	10,457.04	(246.92)	[2]	10,210.12	10,210.12	(404.83)	9,805.29	(472.38)	9,332.91	(543.38)	8,789.53
124	142244	Acc Dep - Special Collection Structures	(105.83)	(7.74)	[2]	(113.57)	(113.57)	(15.50)	(129.07)	(15.50)	(144.57)	(15.50)	(160.07)
125	142245	Acc Dep - Service to Customers	157,764.64	8,666.96	[2]	166,431.60	166,431.60	(2,234.57)	164,197.03	(3,548.45)	160,648.58	(4,929.45)	155,719.13
126	142246	Acc Dep - Flow Measure Devices	(6,297.30)	(348.74)	[2]	(6,646.04)	(6,646.04)	(627.38)	(7,273.42)	(633.07)	(7,906.49)	(639.04)	(8,545.53)
127	142247	Acc Dep - Flow Measure Install	-	-	[2]	-	-	-	-	-	-	-	-
128	142248	Acc Dep - Receiving Wells	-	-	[2]	-	-	-	-	-	-	-	-
129	142249	Acc Dep - Pumping Equip Pump Plt	(268,426.05)	(27,742.65)	[2]	(296,168.70)	(296,168.70)	(94,996.37)	(391,165.06)	(96,657.11)	(487,822.17)	(98,402.71)	(586,224.88)
130	142250	Acc Dep - Pumping Equip Reclaim WTP	6,087.12	(1,365.61)	[2]	4,721.51	4,721.51	7,474.77	12,196.28	5,951.93	18,148.22	4,351.29	22,499.51
131	142251	Acc Dep - Pumping Equip Rd Wtr Dist	-	-	[2]	-	-	-	-	-	-	-	-
132	142252	Acc Dep - Treat/Disp Equip Lagoon	-	(0.72)	[2]	(0.72)	(0.72)	(1.40)	177.77	(1.40)	176.37	(1.40)	174.97
133	142253	Acc Dep - Treat/Disp Equip Trt Plt	(572,563.34)	(30,941.35)	[2]	(603,504.69)	(603,504.69)	(35,275.40)	(638,780.10)	(33,933.02)	(672,713.11)	(65,323.85)	(738,036.96)
134	142254	Acc Dep - Treat/Disp Equip Reclm Wtr	-	-	[2]	-	-	-	-	-	-	-	-
135	142255	Acc Dep - Plant Sewers Treatment Plt	(117,418.83)	(4,497.58)	[2]	(121,916.41)	(121,916.41)	(6,905.44)	(128,821.85)	(7,075.73)	(135,897.59)	(7,254.73)	(143,152.31)
136	142256	Acc Dep - Plant Sewers Reclaim Wtr	-	(24.94)	[2]	(24.94)	(24.94)	-	-	-	-	-	-
137	142257	Acc Dep - Outfall Lines	7,939.14	3,785.51	[2]	11,724.65	11,724.65	(361.35)	11,363.29	(502.35)	10,860.95	(650.54)	10,210.41
138	142259	Acc Dep - House Regulators	-	-	-	-	-	-	-	-	-	-	-
139	142261	Acc Dep - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
140	142262	Acc Dep - Reuse Mtr/Installations	-	-	-	-	-	-	-	-	-	-	-
141	142263	Acc Dep - Reuse Dist Reservoirs	(833.85)	(27.66)	[2]	(861.51)	(861.51)	(55.26)	(916.77)	(55.26)	(972.03)	(55.26)	(1,027.29)
142	142264	Acc Dep - Reuse Transmission and Dist	223.65	(22.32)	[2]	201.33	201.33	(22.57)	178.76	(28.63)	150.13	(35.00)	115.13
143	142265	Acc Dep - Processing Plant	-	-	-	-	-	-	-	-	-	-	-
144	142266	Acc Dep - Maintenance Structure and Improv	-	-	-	-	-	-	-	-	-	-	-
145	142267	Acc Dep - Other and Misc Equip Intangible Plt	-	-	-	-	-	-	-	-	-	-	-
146	142268	Acc Dep - Other and Misc Equip Source Supply	-	-	-	-	-	-	-	-	-	-	-
147	142269	Acc Dep - Other and Misc Equip WTP	-	-	-	-	-	-	-	-	-	-	-
148	142270	Acc Dep - Other and Misc Equip Trans Dist	-	-	-	-	-	-	-	-	-	-	-
149	142271	Acc Dep - Other Tangible Plant	-	(1,652.79)	[2]	(1,652.79)	(1,652.79)	(1,983.36)	(3,636.15)	(1,983.36)	(5,619.50)	(1,983.36)	(7,602.86)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2b
Updated 09/19/2022

Sewer
Accumulated Depreciation
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
						Proposed Increase [D]	Total After Increase [E]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K]	
					=[A]+[B]		=[C]+[D]		=[C]+[F]		=[C]+[H]		=[I]+[J]	
150	142272	Acc Dep - Other Plant Collection	974.47	2.72	[2]	977.19	977.19	4.48	981.67	4.48	986.15	4.48	990.63	
151	142273	Acc Dep - Other Plant Pump	(577.39)	(40.70)	[2]	(618.09)	(618.09)	(60.30)	(678.39)	(63.69)	(742.08)	(67.25)	(809.32)	
152	142274	Acc Dep - Other Plant Treatment	-	-	[2]	-	-	-	-	-	-	-	-	
153	142275	Acc Dep - Other Plant Reclaim Water Trt	(1,729.01)	(121.97)	[2]	(1,850.98)	(1,850.98)	(67.89)	(1,918.87)	(91.05)	(2,009.91)	(115.39)	(2,125.30)	
154	142276	Acc Dep - Other Plant Reclaim Water Dist	-	-	[2]	-	-	-	-	-	-	-	-	
155	142277	Acc Dep - Other Plant	-	-	-	-	-	-	-	-	-	-	-	
156	142278	Acc Dep - Plant Alloc	-	-	[2]	-	-	-	-	-	-	-	-	
157	142292	Acc Dep - Non-Utility Property	-	-	-	-	-	-	-	-	-	-	-	
158	142293	Acc Dep - Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-	-	
159	142303	Acc Dep - Office Furniture	(22,878.32)	(59.97)	[1],[2]	(22,938.28)	(22,938.28)	(4,369.26)	(27,307.54)	(4,369.26)	(31,676.80)	(4,369.26)	(36,046.06)	
160	142304	Acc Dep - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
161	142305	Acc Dep - Stores Equipment	(103.65)	(46.87)	[1],[2]	(150.52)	(150.52)	(89.47)	(239.99)	(89.76)	(329.74)	(90.06)	(419.80)	
162	142306	Acc Dep - Lab Equipment	8,726.32	(328.31)	[2]	8,398.01	8,398.01	(637.90)	7,760.11	(639.69)	7,120.42	(641.57)	6,478.85	
163	142308	Acc Dep - Tool Shop Equipment	(1,568.31)	(430.93)	[1],[2]	(1,999.24)	(1,999.24)	(138.28)	(2,137.52)	(187.20)	(2,324.73)	(238.63)	(2,563.36)	
164	142309	Acc Dep - Power Operated Equipment	(19,910.20)	(2,611.11)	[2]	(22,521.31)	(22,521.31)	(4,424.84)	(26,946.15)	(4,517.61)	(31,463.76)	(4,615.12)	(36,078.87)	
165	142310	Acc Dep - Communications Equipment	19,814.43	(1,547.95)	[1],[2]	18,266.48	18,266.48	2,663.57	20,930.05	1,832.10	22,762.15	958.15	23,720.29	
166	142311	Acc Dep - Misc Equipment	1,852.78	(620.89)	[2]	1,231.89	1,231.89	326.80	1,558.69	72.76	1,631.45	(194.27)	1,437.18	
167	142401	Acc Dep - Vehicles	(195,966.38)	(4,249.13)	[1],[2]	(200,215.51)	(200,215.51)	(18,011.37)	(218,226.88)	(18,011.37)	(236,238.25)	(18,011.37)	(254,249.62)	
168	142501	Acc Dep - Computer Hardware	(24.77)	(7.02)	[1]	(31.79)	(31.79)	-	(31.79)	-	(31.79)	-	(31.79)	
169	142502	Acc Dep - Desktop/Laptop Computers	(227.34)	(504.13)	[1]	(731.47)	(731.47)	-	(731.47)	-	(731.47)	-	(731.47)	
170	142503	Acc Dep - Mainframe Computers	(18,814.90)	686.43	[1]	(18,128.47)	(18,128.47)	-	(18,128.47)	-	(18,128.47)	-	(18,128.47)	
171	142504	Acc Dep - Mini Comp Wtr	(157,940.53)	(4,212.72)	[1]	(162,153.25)	(162,153.25)	-	(162,153.25)	-	(162,153.25)	-	(162,153.25)	
172	142601	Acc Dep - Computer Software	(3,397.22)	(1,558.62)	[1]	(4,955.84)	(4,955.84)	-	(4,955.84)	-	(4,955.84)	-	(4,955.84)	
173	142602	Acc Dep - Comp Systems	(394,307.51)	12,351.31	[1]	(381,956.20)	(381,956.20)	-	(381,956.20)	-	(381,956.20)	-	(381,956.20)	
174	142603	Acc Dep - Micro Systems	(9,262.71)	354.70	[1]	(8,908.01)	(8,908.01)	-	(8,908.01)	-	(8,908.01)	-	(8,908.01)	
175		Total Accumulated Depreciation - Sewer	(3,290,870.27)	(154,008.09)		(3,444,878.37)	-	(3,444,878.37)	(324,573.56)	(3,769,451.93)	333,386.41	(3,436,065.52)	(78,450.49)	(3,514,516.01)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-2b
Updated 09/19/2022

Accumulated Depreciation

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-3b
Updated 09/19/2022

Water		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cash Working Capital												
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[E]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	Maintenance expenses, less purchased water	399,854.02	7,576.93	407,430.95	-	407,430.95	(28,230.42)	379,200.53	7,668.38	386,868.91	9,245.00	396,113.91
2	General expenses	979,462.59	145,578.76	1,125,041.34	-	1,125,041.34	70,384.61	1,195,425.96	45,032.96	1,238,458.91	41,427.32	1,279,886.23
3	Total cash working capital expenses	1,379,316.60	153,155.69	1,532,472.29	-	1,532,472.29	42,154.20	1,574,626.49	50,701.33	1,625,327.82	50,672.32	1,676,000.14
4												
5	Cash Working Capital (Line 3 multiplied by 1/8)	172,414.58 [3]	19,144.46 [3]	191,559.04	-	191,559.04	5,269.27	196,828.31	6,337.67	203,165.98	6,334.04	209,500.02

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-3b
Updated 09/19/2022

Sewer		Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cash Working Capital												
Line No.	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case Proposed Increase [D]	Base Case Total After Increase [E] =[C]+[D]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G] =[C]+[E]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I] =[G]+[H]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K] =[I]+[J]
6	Maintenance expenses, less purchased water	417,322.73	58,856.77	476,179.50	-	476,179.50	46,700.94	522,880.44	20,179.15	543,059.59	20,983.38	564,042.97
7	General expenses	1,002,545.21	149,016.50	1,151,561.71	-	1,151,561.71	64,089.62	1,215,651.33	51,080.48	1,266,731.80	49,342.43	1,316,074.23
8	Total cash working capital expenses	1,419,867.94	207,873.27	1,627,741.21	-	1,627,741.21	110,790.56	1,738,531.77	71,259.63	1,809,791.40	70,325.81	1,880,117.21
9												
10	Cash Working Capital (Line 8 multiplied by 1/8)	177,483.49 [3]	25,984.16 [3]	203,467.65	-	203,467.65	13,848.82	217,316.47	8,907.45	226,223.92	8,790.73	235,014.65

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-3b
Updated 09/19/2022

Cash Working Capital

Column Calculations:

[A]- Company's total booked amounts for test year ended March 31, 2022

[B]- Amounts calculated based on Company's supporting schedules

[C]- Sum of Columns [A] & [B]

[D]- Base Case Proposed Increase calculated based on Company's supporting schedules

[E]- Sum of Columns [C] & [D]

[F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules

[G]- Sum of Columns [C] & [F]

[H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules

[I]- Sum of Columns [G] & [H]

[J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules

[K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4b
Updated 09/19/2022

Water
Contributions in Aid of Construction Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Proposed Increase [D]	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	
							Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Requirement [K] =[I]+[J]
1	141899	CIAC-Clearing	-	-	-	-	-	-	-	-	-	-	
2	271001	CIAC - Organization	-	-	-	-	-	-	-	-	-	-	
3	271002	CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	
4	271003	CIAC - Structure/Improvement Sre Supply	-	-	-	-	-	-	-	-	-	-	
5	271004	CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	
6	271005	CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	
7	271006	CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	
8	271007	CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-	-	-	
9	271008	CIAC - Structure/Improvement Treatment Plant	-	-	-	-	-	-	-	-	-	-	
10	271009	CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	
11	271010	CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	
12	271011	CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-	-	-	
13	271012	CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	
14	271013	CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	
15	271014	CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	
16	271015	CIAC - Power Generator Equipment Reclaim DESI	-	-	-	-	-	-	-	-	-	-	
17	271016	CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	
18	271017	CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	
19	271018	CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	
20	271019	CIAC - Electric Pump Equipment Sre Pump	-	-	-	-	-	-	-	-	-	-	
21	271020	CIAC - Electric Pump Equipment WTP	-	-	-	-	-	-	-	-	-	-	
22	271021	CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	
23	271022	CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	
24	271023	CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	
25	271024	CIAC - Trans and Dist Mains	(25,920.27)	-	(25,920.27)	-	(25,920.27)	-	(25,920.27)	-	(25,920.27)	-	(25,920.27)
26	271025	CIAC - Service Lines	(24,247.27)	-	(24,247.27)	-	(24,247.27)	-	(24,247.27)	-	(24,247.27)	-	(24,247.27)
27	271026	CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-
28	271027	CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
29	271028	CIAC - Hydrants	(68,395.25)	-	(68,395.25)	-	(68,395.25)	-	(68,395.25)	-	(68,395.25)	-	(68,395.25)
30	271029	CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-
31	271030	CIAC - Collecting Reservoir	-	-	-	-	-	-	-	-	-	-	-
32	271031	CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
33	271032	CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
34	271033	CIAC - Office Furniture/ Equipment	-	-	-	-	-	-	-	-	-	-	-
35	271034	CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-
36	271035	CIAC - Other Tangible Plant	(1,711,200.71)	(39,465.00) [2]	(1,711,200.71)	-	(1,711,200.71)	-	(1,711,200.71)	-	(1,711,200.71)	-	(1,711,200.71)
37	271036	CIAC - Tap Fee	(380,409.29)	(39,465.00) [2]	(419,874.29)	-	(419,874.29)	-	(419,874.29)	-	(419,874.29)	-	(419,874.29)
38	271037	CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-
39	271038	CIAC - Line End Fee	-	-	-	-	-	-	-	-	-	-	-
40	271039	CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-
41	271040	CIAC - Plant Modl Fee	(111,840.00)	-	(111,840.00)	-	(111,840.00)	-	(111,840.00)	-	(111,840.00)	-	(111,840.00)
42	271041	CIAC - Plant Meter Fee	(14,288.02)	(1,050.00) [2]	(15,338.02)	-	(15,338.02)	-	(15,338.02)	-	(15,338.02)	-	(15,338.02)
43	271042	CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
44	271043	CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
45	271044	CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
46	271045	CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
47	271046	CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
48	271047	CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
49	271048	CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
50	271049	CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
51	271050	CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-
52	271051	CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
53	271052	CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
54	271053	CIAC - Treatment/Disp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
55	271054	CIAC - Treatment/Disp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
56	271055	CIAC - Treatment/Disp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
57	271056	CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
58	271057	CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
59	271058	CIAC - Stores Equipment	-	-	-	-	-	-	-	-	-	-	-
60	271059	CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-
61	271060	CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-
62	271061	CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
63	271062	CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-
64	271063	CIAC - Reuse Transmissive	-	-	-	-	-	-	-	-	-	-	-
65	271064	CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-
66	271065	CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-
67	271066	CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-
68	271067	CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-
69	271068	CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-
70	271069	CIAC - Old 10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-
71	271070	CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-
72	271071	CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-
73	271072	CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-
74	271073	CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-
75	271074	CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-
76	271075	CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-
77	271076	CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-
78	271077	CIAC - Concession CIAC ETS/DIPS - SC	-	-	-	-	-	-	-	-	-	-	-
79	271078	CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
80	271079	CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
81		Total Gross CIAC - Water	(2,376,300.81)	(40,515.00)	(2,376,815.81)	-	(2,376,815.81)	-	(2,376,815.81)	-	(2,376,815.81)	-	(2,376,815.81)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4b
Updated 09/19/2022

Water Contributions in Aid of Construction		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C]	[D]	[E]	[F]	[G]	[H]	[I]	[J]	[K]
					+[A]+[B]		+[E]+[D]		+[G]+[H]		+[I]+[J]		+[K]+[I]
82	272001	Acc Amort CIAC - Organization	(49,456.42)	-	-	(49,456.42)	(49,456.42)	-	(49,456.42)	-	(49,456.42)	-	(49,456.42)
83	272002	Acc Amort CIAC - Franchise	-	-	-	-	-	-	-	-	-	-	-
84	272003	Acc Amort CIAC - Structure/Improvement Sec Supply	-	-	-	-	-	-	-	-	-	-	-
85	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	-
86	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
87	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
88	272007	Acc Amort CIAC - Structure/Improvement Pump Plant Ls	-	-	-	-	-	-	-	-	-	-	-
89	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-	-	-	-
90	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
91	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
92	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	-	-	-	-	-	-	-	-	-	-	-
93	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-
94	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
95	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
96	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
97	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
98	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-
99	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
100	272019	Acc Amort CIAC - Electric Pump Equipment Sec Pump	-	-	-	-	-	-	-	-	-	-	-
101	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
102	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-
103	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-
104	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	-
105	272024	Acc Amort CIAC - Trans and Distr Mains	3,196.80	237.60	[4]	3,434.40	3,434.40	259.20	3,693.60	259.20	3,952.81	259.20	4,212.01
106	272025	Acc Amort CIAC - Service Lines	2,990.36	242.46	[4]	3,232.82	3,232.82	484.95	3,717.77	484.95	4,202.71	484.95	4,687.66
107	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-
108	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
109	272028	Acc Amort CIAC - Hydrants	30,999.30	727.35	[4]	31,726.65	31,726.65	1,709.88	33,036.54	1,709.88	34,746.42	1,709.88	36,456.30
110	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-
111	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-
112	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
113	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
114	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-
115	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-
116	272035	Acc Amort CIAC - Other Tangible Plant	1,156,172.33	15,403.15	[4]	1,171,575.48	1,171,575.48	42,780.02	1,214,355.50	42,780.02	1,257,135.52	42,780.02	1,299,915.53
117	272036	Acc Amort CIAC - Tap Fee	85,330.91	4,153.71	[4]	89,484.63	89,484.63	9,573.13	99,057.76	9,573.13	108,630.89	9,573.13	118,204.03
118	272037	Acc Amort CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-
119	272038	Acc Amort CIAC - Line Est Fee	-	-	-	-	-	-	-	-	-	-	-
120	272039	Acc Amort CIAC - Res Cap Fee	-	-	-	-	-	-	-	-	-	-	-
121	272040	Acc Amort CIAC - Plant Mod Fee	30,816.12	1,107.30	[4]	31,923.42	31,923.42	2,549.95	34,473.37	2,549.95	37,023.32	2,549.95	39,573.27
122	272041	Acc Amort CIAC - Plant Meter Fee	1,220.72	168.66	[4]	1,389.38	1,389.38	349.71	1,739.08	349.71	2,088.79	349.71	2,438.50
123	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
124	272043	Acc Amort CIAC - Sewer Gravity Main	-	-	-	-	-	-	-	-	-	-	-
125	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
126	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
127	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
128	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
129	272048	Acc Amort CIAC - Flow Measure Instal	-	-	-	-	-	-	-	-	-	-	-
130	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
131	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-
132	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
133	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
134	272053	Acc Amort CIAC - Treatment/Dsp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
135	272054	Acc Amort CIAC - Treatment/Dsp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
136	272055	Acc Amort CIAC - Treatment/Dsp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
137	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
138	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
139	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-	-	-	-
140	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-
141	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-
142	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
143	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-
144	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-
145	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-
146	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-
147	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-
148	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-
149	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-
150	272069	Acc Amort CIAC - Old 10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-
151	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-
152	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-
153	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-
154	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-
155	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-
156	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-
157	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-
158	272077	Acc Amort CIAC - Concession CIAC EIS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
159	272078	Acc Amort CIAC - BC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
160	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
161		Total Acc Amortization CIAC - Water	1,260,870.12	22,400.24		1,282,910.36	1,282,910.36	57,706.84	1,340,617.20	57,706.84	1,398,324.04	57,706.84	1,456,030.88
162		Net CIAC-Water (Line 81 plus Line 161)	(1,093,431)	(18,475)		(1,093,905)	(1,093,905)	57,707	(1,036,199)	57,707	(978,492)	57,707	(920,785)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4b
Updated 09/19/2022

Sewer Contributions in Aid of Construction		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C]	Proposed Increase [D]	Base Case Total After Increase [E]	WSIP Rate Year 1 Adjustments [F]	WSIP Rate Year 1 Revenue Requirement [G]	WSIP Rate Year 2 Adjustments [H]	WSIP Rate Year 2 Revenue Requirement [I]	WSIP Rate Year 3 Adjustments [J]	WSIP Rate Year 3 Revenue Requirement [K]
244	272001	Acc Amort CIAC - Organization	-	-	-	-	-	-	-	-	-	-	-
245	272002	Acc Amort CIAC - Franchises	-	-	-	-	-	-	-	-	-	-	-
246	272003	Acc Amort CIAC - Structure/Improvement Sec Supply	-	-	-	-	-	-	-	-	-	-	-
247	272004	Acc Amort CIAC - Structure/Improvement WTP	-	-	-	-	-	-	-	-	-	-	-
248	272005	Acc Amort CIAC - Structure/Improvement Trans Dist	-	-	-	-	-	-	-	-	-	-	-
249	272006	Acc Amort CIAC - Structure/Improvement Coll Plant	-	-	-	-	-	-	-	-	-	-	-
250	272007	Acc Amort CIAC - Structure/Improvement Pump Plant La	-	-	-	-	-	-	-	-	-	-	-
251	272008	Acc Amort CIAC - Structure/Improvement Treat Plant	-	-	-	-	-	-	-	-	-	-	-
252	272009	Acc Amort CIAC - Structure/Improvement Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
253	272010	Acc Amort CIAC - Structure/Improvement Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
254	272011	Acc Amort CIAC - Structure/Improvement Generator Plant	3,003,257.18	55,314.67	3,058,571.85	-	3,058,571.85	111,098.07	3,169,669.92	111,098.07	3,280,767.99	111,098.07	3,391,866.05
255	272012	Acc Amort CIAC - Power Generator Equipment COLL Plant	-	-	-	-	-	-	-	-	-	-	-
256	272013	Acc Amort CIAC - Power Generator Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
257	272014	Acc Amort CIAC - Power Generator Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
258	272015	Acc Amort CIAC - Power Generator Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
259	272016	Acc Amort CIAC - Power Generator Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
260	272017	Acc Amort CIAC - Wells and Springs	-	-	-	-	-	-	-	-	-	-	-
261	272018	Acc Amort CIAC - Supply Mains	-	-	-	-	-	-	-	-	-	-	-
262	272019	Acc Amort CIAC - Electric Pump Equipment Sec Pump	-	-	-	-	-	-	-	-	-	-	-
263	272020	Acc Amort CIAC - Electric Pump Equipment Water Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
264	272021	Acc Amort CIAC - Electric Pump Equipment Trans Dist	-	-	-	-	-	-	-	-	-	-	-
265	272022	Acc Amort CIAC - Water Treatment Equipment	-	-	-	-	-	-	-	-	-	-	-
266	272023	Acc Amort CIAC - Dist Resv and S	-	-	-	-	-	-	-	-	-	-	-
267	272024	Acc Amort CIAC - Trans and Distr Mains	-	-	-	-	-	-	-	-	-	-	-
268	272025	Acc Amort CIAC - Service Lines	-	-	-	-	-	-	-	-	-	-	-
269	272026	Acc Amort CIAC - Meters	-	-	-	-	-	-	-	-	-	-	-
270	272027	Acc Amort CIAC - Meter Installations	-	-	-	-	-	-	-	-	-	-	-
271	272028	Acc Amort CIAC - Hydrants	-	-	-	-	-	-	-	-	-	-	-
272	272029	Acc Amort CIAC - Backflow Prevent D	-	-	-	-	-	-	-	-	-	-	-
273	272030	Acc Amort CIAC - Collecting Reservo	-	-	-	-	-	-	-	-	-	-	-
274	272031	Acc Amort CIAC - Lake, River, Other	-	-	-	-	-	-	-	-	-	-	-
275	272032	Acc Amort CIAC - Office Structure	-	-	-	-	-	-	-	-	-	-	-
276	272033	Acc Amort CIAC - Office Furniture/Equipment	-	-	-	-	-	-	-	-	-	-	-
277	272034	Acc Amort CIAC - Misc Equipment	-	-	-	-	-	-	-	-	-	-	-
278	272035	Acc Amort CIAC - Other Tangible Plant	-	-	-	-	-	-	-	-	-	-	-
279	272036	Acc Amort CIAC - Tap Fee	145,630.08	5,207.29	150,837.37	-	150,837.37	12,865.77	163,703.14	12,865.77	176,568.91	12,865.77	189,434.69
280	272037	Acc Amort CIAC - Management Fee	-	-	-	-	-	-	-	-	-	-	-
281	272038	Acc Amort CIAC - Line Est Fee	-	-	-	-	-	-	-	-	-	-	-
282	272039	Acc Amort CIAC - Res Cap Fee	161,679.10	8,899.04	170,578.14	-	170,578.14	18,457.73	188,995.88	18,457.73	207,453.61	18,457.73	225,911.34
283	272040	Acc Amort CIAC - Plant Mod Fee	85,603.06	3,066.27	88,669.33	-	88,669.33	7,615.46	96,284.79	7,615.46	103,900.25	7,615.46	111,515.71
284	272041	Acc Amort CIAC - Plant Meter Fee	-	-	-	-	-	-	-	-	-	-	-
285	272042	Acc Amort CIAC - Sewer Force Main	-	-	-	-	-	-	-	-	-	-	-
286	272043	Acc Amort CIAC - Sewer Gravity Main	7,377.00	548.29	7,925.29	-	7,925.29	598.11	8,523.41	598.11	9,121.52	598.11	9,719.64
287	272044	Acc Amort CIAC - Manholes	-	-	-	-	-	-	-	-	-	-	-
288	272045	Acc Amort CIAC - Special Coll Struc	-	-	-	-	-	-	-	-	-	-	-
289	272046	Acc Amort CIAC - Service to Customers	-	-	-	-	-	-	-	-	-	-	-
290	272047	Acc Amort CIAC - Flow Measure Devices	-	-	-	-	-	-	-	-	-	-	-
291	272048	Acc Amort CIAC - Flow Measure Install	-	-	-	-	-	-	-	-	-	-	-
292	272049	Acc Amort CIAC - Pump Equipment Pump Plant	-	-	-	-	-	-	-	-	-	-	-
293	272050	Acc Amort CIAC - Pump Equipment Reclaim Water	-	-	-	-	-	-	-	-	-	-	-
294	272051	Acc Amort CIAC - Pump Equipment Reclaim Dist	-	-	-	-	-	-	-	-	-	-	-
295	272052	Acc Amort CIAC - Laboratory Equipment	-	-	-	-	-	-	-	-	-	-	-
296	272053	Acc Amort CIAC - Treatment/Dsp Equipment Lagoon	-	-	-	-	-	-	-	-	-	-	-
297	272054	Acc Amort CIAC - Treatment/Dsp Equipment Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
298	272055	Acc Amort CIAC - Treatment/Dsp Equipment Reclaim WTP	-	-	-	-	-	-	-	-	-	-	-
299	272056	Acc Amort CIAC - Sewer Treatment Plant	-	-	-	-	-	-	-	-	-	-	-
300	272057	Acc Amort CIAC - Outfall Lines	-	-	-	-	-	-	-	-	-	-	-
301	272058	Acc Amort CIAC - Stores Equipment	-	-	-	-	-	-	-	-	-	-	-
302	272059	Acc Amort CIAC - Power Operated Equipment	-	-	-	-	-	-	-	-	-	-	-
303	272060	Acc Amort CIAC - Communication Equipment	-	-	-	-	-	-	-	-	-	-	-
304	272061	Acc Amort CIAC - Reuse Services	-	-	-	-	-	-	-	-	-	-	-
305	272062	Acc Amort CIAC - Reuse Dist Reservoir	-	-	-	-	-	-	-	-	-	-	-
306	272063	Acc Amort CIAC - Reuse Transmission	-	-	-	-	-	-	-	-	-	-	-
307	272064	Acc Amort CIAC - Capital	-	-	-	-	-	-	-	-	-	-	-
308	272065	Acc Amort CIAC - Commercial Concession	-	-	-	-	-	-	-	-	-	-	-
309	272066	Acc Amort CIAC - Developer	-	-	-	-	-	-	-	-	-	-	-
310	272067	Acc Amort CIAC - Post Oct 97	-	-	-	-	-	-	-	-	-	-	-
311	272068	Acc Amort CIAC - New (Taxable)N	-	-	-	-	-	-	-	-	-	-	-
312	272069	Acc Amort CIAC - Old-10 Year (Taxable)	-	-	-	-	-	-	-	-	-	-	-
313	272070	Acc Amort CIAC - Old Plant	-	-	-	-	-	-	-	-	-	-	-
314	272071	Acc Amort CIAC - Estimates Only	-	-	-	-	-	-	-	-	-	-	-
315	272072	Acc Amort CIAC - Unallocated - Non-taxable	-	-	-	-	-	-	-	-	-	-	-
316	272073	Acc Amort CIAC - Unallocated - Taxable	-	-	-	-	-	-	-	-	-	-	-
317	272074	Acc Amort CIAC - Utility Reloc/Non-taxable	-	-	-	-	-	-	-	-	-	-	-
318	272075	Acc Amort CIAC - Utility Reloc/Taxable	-	-	-	-	-	-	-	-	-	-	-
319	272076	Acc Amort CIAC - Residential	-	-	-	-	-	-	-	-	-	-	-
320	272077	Acc Amort CIAC - Concession CIAC ETS/DPS - SC	-	-	-	-	-	-	-	-	-	-	-
321	272078	Acc Amort CIAC - DC Hydro Grant	-	-	-	-	-	-	-	-	-	-	-
322	272079	Acc Amort CIAC - Land	-	-	-	-	-	-	-	-	-	-	-
323		Total Acc Amortization CIAC - Sewer	3,403,546.42	72,995.57	3,476,541.99	-	3,476,541.99	150,635.14	3,627,177.13	150,635.14	3,777,812.28	150,635.14	3,928,447.42
324		Net CIAC - Sewer (Line 243 plus Line 323)	(3,703,083)	72,996	(3,630,087)	-	(3,630,087)	150,635	(3,479,452)	150,635	(3,328,817)	150,635	(3,178,182)

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-4b
Updated 09/19/2022

Contributions in Aid of Construction

- Column Calculations:
- [A]- Company's total booked amounts for test year ended March 31, 2022
 - [B]- Amounts calculated based on Company's supporting schedules
 - [C]- Sum of Columns [A] & [B]
 - [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
 - [E]- Sum of Columns [C] & [D]
 - [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
 - [G]- Sum of Columns [C] & [F]
 - [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
 - [I]- Sum of Columns [G] & [H]
 - [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
 - [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-5b
Updated 09/19/2022

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Water Advances in Aid of Construction				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	280001	AIAC	-	-	-	-	-	-	-	-	-	-	-
2	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-	-	-	-
3		Total Advances in Aid of Construction - Water	-	-	-	-	-	-	-	-	-	-	-

			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Sewer Advances in Aid of Construction				Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement	WSIP Rate Year 3 Revenue Requirement	
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	280001	AIAC	-	-	-	-	-	-	-	-	-	-	-
5	280002	Acc Amort - AIAC	-	-	-	-	-	-	-	-	-	-	-
6		Total Advances in Aid of Construction - Sewer	-	-	-	-	-	-	-	-	-	-	-

Advances in Aid of Construction

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-6b
Updated 09/19/2022

Water
Bradfield Farms - Fairfield Harbour - Treasure Cove
Accumulated Deferred Income Taxes

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	255001	Deferred Federal Tax Liabilities	(188,416.41)	203,014.78	[5] 14,598.37		14,598.37	-	14,598.37	-	14,598.37	-	14,598.37
2	255002	Deferred State Tax Liabilities	2,191.61	(36,571.52)	[5] (34,379.90)		(34,379.90)	-	(34,379.90)	-	(34,379.90)	-	(34,379.90)
3		Total Accumulated Deferred Income Taxes - Water	(186,224.79)	166,443.26	(19,781.53)	-	(19,781.53)	-	(19,781.53)	-	(19,781.53)	-	(19,781.53)

Sewer
Bradfield Farms - Fairfield Harbour - Treasure Cove
Accumulated Deferred Income Taxes

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
4	255001	Deferred Federal Tax Liabilities	(474,605.83)	121,502.66	[5] (353,103.16)		(353,103.16)	-	(353,103.16)	-	(353,103.16)	-	(353,103.16)
5	255002	Deferred State Tax Liabilities	5,520.50	(46,070.94)	[5] (40,550.44)		(40,550.44)	-	(40,550.44)	-	(40,550.44)	-	(40,550.44)
6		Total Accumulated Deferred Income Taxes - Sewer	(469,085.33)	75,431.72	(393,653.61)	-	(393,653.61)	-	(393,653.61)	-	(393,653.61)	-	(393,653.61)

Accumulated Deferred Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-7b
Updated 09/19/2022

Water
Customer Deposits
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[C]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	231001	Customer Deposits	(13,646.57)		(13,646.57)		(13,646.57)	-	(13,646.57)	-	(13,646.57)	-	(13,646.57)
2	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
3	231003	Customer Refunds	(2,849.32)		(2,849.32)		(2,849.32)	-	(2,849.32)	-	(2,849.32)	-	(2,849.32)
4	224003	Accrued Interest - Customer Deposits	(2,029.43)		(2,029.43)		(2,029.43)	-	(2,029.43)	-	(2,029.43)	-	(2,029.43)
5		Total Customer Deposits - Water	(18,525.31)	-	(18,525.31)	-	(18,525.31)	-	(18,525.31)	-	(18,525.31)	-	(18,525.31)

Sewer
Customer Deposits
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[C]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
6	231001	Customer Deposits	(13,968.64)		(13,968.64)		(13,968.64)	-	(13,968.64)	-	(13,968.64)	-	(13,968.64)
7	231002	Meter Deposits	-		-		-	-	-	-	-	-	-
8	231003	Customer Refunds	(2,916.56)		(2,916.56)		(2,916.56)	-	(2,916.56)	-	(2,916.56)	-	(2,916.56)
9	224003	Accrued Interest - Customer Deposits	(2,077.32)		(2,077.32)		(2,077.32)	-	(2,077.32)	-	(2,077.32)	-	(2,077.32)
10		Total Customer Deposits - Sewer	(18,962.52)	-	(18,962.52)	-	(18,962.52)	-	(18,962.52)	-	(18,962.52)	-	(18,962.52)

Customer Deposits

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-8b
Updated 09/19/2022

		Bradfield Farms - Fairfield Harbour - Treasure Cove			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J] =[I]+[J]
1	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
2	113102	Inventory	3,355.22	-	3,355.22	-	3,355.22	-	3,355.22	-	3,355.22	3,355.22
3	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-
4	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-
5		Total Inventory - Water	3,355.22	-	3,355.22	-	3,355.22	-	3,355.22	-	3,355.22	3,355.22

		Bradfield Farms - Fairfield Harbour - Treasure Cove			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J] =[I]+[J]
6	113101	Materials and Supplies	-	-	-	-	-	-	-	-	-	-
7	113102	Inventory	3,434.40	-	3,434.40	-	3,434.40	-	3,434.40	-	3,434.40	3,434.40
8	113103	Inventory Clearing - Freights Charges	-	-	-	-	-	-	-	-	-	-
9	113110	Inventory Write Off Provision	-	-	-	-	-	-	-	-	-	-
10		Total Inventory - Sewer	3,434.40	-	3,434.40	-	3,434.40	-	3,434.40	-	3,434.40	3,434.40

Inventory

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-9b
Updated 09/19/2022

		Bradfield Farms - Fairfield Harbour - Treasure Cove			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[K] =[I]+[J]
1	254001	Regulatory Liability	-	-	-	-	-	-	-	-	-	-
2		Total Gain on Sale - Water	-	-	-	-	-	-	-	-	-	-

		Bradfield Farms - Fairfield Harbour - Treasure Cove			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
					Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[K] =[I]+[J]
3	254001	Regulatory Liability	-	-	-	-	-	-	-	-	-	-
4		Total Gain on Sale - Sewer	-	-	-	-	-	-	-	-	-	-

Gain on Sale

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-10b
Updated 09/19/2022

Water
Purchase Acquisition Adjustment
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1	141901	Purchase Acquisition Adjustments	607,432.31		607,432.31		607,432.31	-	607,432.31	-	607,432.31	-	607,432.31
2	142901	Acc Dep - Purchase Acquisition Adjustments	(621,151.54)	(7,926.99)	(629,078.53)		(629,078.53)	(15,853.98)	(644,932.51)	(15,853.98)	(660,786.50)	(15,853.98)	(676,640.48)
3		Total Purchase Acquisition Adjustment - Water	(13,719.23)	(7,926.99)	(21,646.22)	-	(21,646.22)	(15,853.98)	(37,500.20)	(15,853.98)	(53,354.19)	(15,853.98)	(69,208.17)

Sewer
Purchase Acquisition Adjustment
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
4	141901	Purchase Acquisition Adjustments	1,680,076.50		1,680,076.50		1,680,076.50	-	1,680,076.50	-	1,680,076.50	-	1,680,076.50
5	142901	Acc Dep - Purchase Acquisition Adjustments	(806,169.23)	(21,925.00)	(828,094.23)		(828,094.23)	(43,850.00)	(871,944.22)	(43,850.00)	(915,794.22)	(43,850.00)	(959,644.22)
6		Total Purchase Acquisition Adjustment - Sewer	873,907.27	(21,925.00)	851,982.27	-	851,982.27	(43,850.00)	808,132.28	(43,850.00)	764,282.28	(43,850.00)	720,432.28

Purchase Acquisition Adjustment

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-11b
Updated 09/19/2022

Water
Excess Book Value
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
1		Excess Book Value	-		-								
2													
3		Total Excess Book Value - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer
Excess Book Value
Bradfield Farms - Fairfield Harbour - Treasure Cove

Line No.	Account	Description	Total Per Books [A]	Pro-Forma Adjustment [B]	Historical Test Year as adjusted [C] =[A]+[B]	Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
						Proposed Increase [D]	Total After Increase [E] =[C]+[D]	Rate Year 1 Adjustments [F]	Rate Year 1 Revenue Requirement [G] =[C]+[F]	Rate Year 2 Adjustments [H]	Rate Year 2 Revenue Requirement [I] =[G]+[H]	Rate Year 3 Adjustments [J]	Rate Year 3 Revenue Requirement [K] =[I]+[J]
4		Excess Book Value	-		-								
5													
6		Total Excess Book Value - Sewer	-	-	-	-	-	-	-	-	-	-	-

Excess Book Value

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-12b
Updated 09/19/2022

Water			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cost Free Capital						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	254001	Regulatory Liability	-		-		-	-	-	-	-	-	-
2													
3		Total Cost Free Capital - Water	-	-	-	-	-	-	-	-	-	-	-

Sewer			Bradfield Farms - Fairfield Harbour - Treasure Cove										
Cost Free Capital						Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4	254001	Regulatory Liability	-		-		-	-	-	-	-	-	-
5													
6		Total Cost Free Capital - Sewer	-	-	-	-	-	-	-	-	-	-	-

Cost Free Capital

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-13b
Updated 09/19/2022

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Water Average Tax Accruals					Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1		Property Taxes (Accrual at 1/2)	-	3,873.02	3,873.02		3,873.02	1,026.09	4,899.11	732.68	5,631.78	483.74	6,115.53
2		Regulatory Fee (Accrual at 1/5)	-	489.09	489.09	52.99	542.08	146.22	635.31	61.94	697.25	46.62	743.86
3													
4		Total Average Tax Accruals - Water	-	4,362.10	4,362.10	52.99	4,415.10	1,172.31	5,534.42	794.61	6,329.03	530.36	6,859.39

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Sewer Average Tax Accruals					Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
5		Property Taxes (Accrual at 1/2)	-	4,876.76	4,876.76		4,876.76	377.33	5,254.09	1,261.38	6,515.47	904.67	7,420.14
6		Regulatory Fee (Accrual at 1/5)	-	684.75	684.75	85.39	770.14	151.88	836.63	166.11	1,002.74	111.94	1,114.68
7													
8		Total Average Tax Accruals - Sewer	-	5,561.51	5,561.51	85.39	5,646.91	529.21	6,090.72	1,427.49	7,518.21	1,016.61	8,534.83

Average Tax Accruals

Column Calculations:

[A]- Company's total booked amounts for test year ended March 31, 2022

[B]- Amounts calculated based on Company's supporting schedules

[C]- Sum of Columns [A] & [B]

[D]- Base Case Proposed Increase calculated based on Company's supporting schedules

[E]- Sum of Columns [C] & [D]

[F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules

[G]- Sum of Columns [C] & [F]

[H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules

[I]- Sum of Columns [G] & [H]

[J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules

[K]- Sum of Columns [I] & [J]

Schedule A-14b
Updated 09/19/2022

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
		Excess Deferred Income Taxes											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1		Excess Deferred Taxes	-	(276,179.00)	[10] (276,179.00)		(276,179.00)	3,375.00	[10] (272,804.00)	6,749.00	[10] (266,055.00)	6,750.00	[10] (259,305.00)
2		NC State Deferred Income Taxes	-	(86,187)	[10] (86,187)		(86,187)	-	(86,187)	-	(86,187)	-	(86,187)
3		Total Excess Deferred Income Taxes - Water	-	(362,366.00)	[10] (362,366.00)	-	(362,366.00)	3,375.00	(358,991.00)	6,749.00	(352,242.00)	6,750.00	(345,492.00)

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
		Excess Deferred Income Taxes											
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[F]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
4		Excess Deferred Taxes	-	(282,697.00)	[10] (282,697.00)		(282,697.00)	3,454.00	[10] (279,243.00)	6,909.00	[10] (272,334.00)	6,909.00	[10] (265,425.00)
5		NC State Deferred Income Taxes	-	(88,221)	[10] (88,221)		(88,221)	-	(88,221)	-	(88,221)	-	(88,221)
6		Total Excess Deferred Income Taxes - Sewer	-	(370,918.00)	[10] (370,918.00)	-	(370,918.00)	3,454.00	(367,464.00)	6,909.00	(360,555.00)	6,909.00	(353,646.00)

Excess Deferred Income Taxes

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-15b
Updated 09/19/2022

		Bradfield Farms - Fairfield Harbour - Treasure Cove			Base Case	Base Case	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP	WSIP
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Proposed Increase	Total After Increase	Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
1	170002	RCIP - Attorney Fees	97,811.58	(97,811.58)	[12]	-	-	-	-	-	-	-	-
2	170003	RCIP - Capitalized Time	161,996.57	(161,996.57)	[12]	-	-	-	-	-	-	-	-
3	170004	RCIP - Administrative	12,537.18	(12,537.18)	[12]	-	-	-	-	-	-	-	-
4	170005	RCIP - Travel	3,116.18	(3,116.18)	[12]	-	-	-	-	-	-	-	-
5	170006	RCIP - Consulting Fees	21,499.90	(21,499.90)	[12]	-	-	-	-	-	-	-	-
6	170007	RCIP - Transfer to DEF	(267,305.06)	267,305.06	[12]	-	-	-	-	-	-	-	-
7	170008	Regulatory Assets Being Amortized	-	-	[12]	-	-	-	-	-	-	-	-
8	170009	Rate Case Being Amortized	160,219.17	(160,219.17)	[12]	-	-	-	-	-	-	-	-
9	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
10	170011	Rate Case Accum Amort	(101,624.97)	101,624.97	[12]	-	-	-	-	-	-	-	-
11		Total Net Deferred Rate Case Expense - Water	88,250.55	(88,250.55)									
12	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
13	181002	Def Chgs - Tank Maint and Repair	166,517.01	(166,517.01)	[12]	-	-	-	-	-	-	-	-
14	181003	Def Chgs - Relocation	108.60	(108.60)	[12]	-	-	-	-	-	-	-	-
15	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
16	181005	Def Chgs - Hurricane/Storm	2,765.16	(2,765.16)	[12]	-	-	-	-	-	-	-	-
17	181006	Def Chgs - Other Water and Sewer	203.92	165,560.73	[12], [13]	165,764.65	165,764.65	19,345.00	[13]	185,109.65	19,345.00	[13]	204,454.65
18	181007	Def Chgs - Multi Yr Testing	35,371.89	(35,371.89)	[12]	-	-	-	-	-	-	-	-
19	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-	-	-	-
20	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-	-	-	-
21	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-	-	-	-
22	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-	-	-	-
23	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-	-	-	-
24	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-	-	-	-
25	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-	-	-	-
26	181015	Def Chgs - Other	29,561.98	54,654.15	[12], [27a]	84,216.13	84,216.13	-	-	84,216.13	-	-	84,216.13
27	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
28	181099	Def Chg-Clearing	-	-	-	-	-	-	-	-	-	-	-
29	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
30	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(113,734.74)	113,734.74	[12]	-	-	-	-	-	-	-	-
31	182003	Acc Amort - Def Chgs - Relocation	(90.49)	90.49	[12]	-	-	-	-	-	-	-	-
32	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
33	182005	Acc Amort - Def Chgs - Hurricane/Storm	(2,765.16)	2,765.16	[12]	-	-	-	-	-	-	-	-
34	182006	Acc Amort - Def Chgs - Other Water and Sewer	(203.92)	(125,091.57)	[12], [13]	(125,295.49)	(125,295.49)	(10,974.49)	[13]	(136,269.98)	(19,874.21)	[13]	(156,144.19)
35	182007	Acc Amort - Def Chgs - Multi Yr Testing	(33,265.67)	33,265.67	[12]	-	-	-	-	-	-	-	-
36	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-	-	-	-
37	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-	-	-	-
38	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-	-	-	-
39	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-	-	-	-
40	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-	-	-	-
41	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-	-	-	-
42	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-	-	-	-
43	182015	Acc Amort - Def Chgs - Other	(29,561.98)	29,561.98	[12]	-	-	-	-	-	-	-	-
44	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
45		Total Net Other Deferred Charge	54,906.60	69,778.69		124,685.29	124,685.29	8,370.51	133,055.80	(529.21)	132,526.59	(16,317.50)	116,209.09
46		Total Net Deferred Charges - Water	143,157.15	(18,471.86)		124,685.29	124,685.29	8,370.51	133,055.80	(529.21)	132,526.59	(16,317.50)	116,209.09

Carolina Water Service, Inc. of North Carolina
W - 354, Sub 400
Summary of Rate Case Adjustments
Test Year: March 31, 2022
WSIP Period: April 1, 2023 - March 31, 2026

Schedule A-15b
Updated 09/19/2022

		Bradfield Farms - Fairfield Harbour - Treasure Cove											
Sewer													
Deferred Charges													
Line No.	Account	Description	Total Per Books	Pro-Forma Adjustment	Historical Test Year as adjusted	Base Case Proposed Increase	Base Case Total After Increase	WSIP Rate Year 1 Adjustments	WSIP Rate Year 1 Revenue Requirement	WSIP Rate Year 2 Adjustments	WSIP Rate Year 2 Revenue Requirement	WSIP Rate Year 3 Adjustments	WSIP Rate Year 3 Revenue Requirement
			[A]	[B]	[C] =[A]+[B]	[D]	[E] =[C]+[D]	[F]	[G] =[C]+[E]	[H]	[I] =[G]+[H]	[J]	[K] =[I]+[J]
47	170002	RCIP - Attorney Fees	100,119.99	(100,119.99)	[12]	-	-	-	-	-	-	-	-
48	170003	RCIP - Capitalized Time	165,819.79	(165,819.79)	[12]	-	-	-	-	-	-	-	-
49	170004	RCIP - Administrative	12,833.07	(12,833.07)	[12]	-	-	-	-	-	-	-	-
50	170005	RCIP - Travel	3,189.73	(3,189.73)	[12]	-	-	-	-	-	-	-	-
51	170006	RCIP - Consulting Fees	22,007.31	(22,007.31)	[12]	-	-	-	-	-	-	-	-
52	170007	RCIP - Transfer to DEF	(273,613.63)	273,613.63	[12]	-	-	-	-	-	-	-	-
53	170008	Regulatory Assets Being Amortized	-	-	[12]	-	-	-	-	-	-	-	-
54	170009	Rate Case Being Amortized	164,000.45	(164,000.45)	[12]	-	-	-	-	-	-	-	-
55	170010	Misc Regulatory COMM EX	-	-	-	-	-	-	-	-	-	-	-
56	170011	Rate Case Accum Amort	(104,023.38)	104,023.38	[12]	-	-	-	-	-	-	-	-
57		Total Net Deferred Rate Case Expense - Sewer	90,333.32	(90,333.32)									
58	181001	Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
59	181002	Def Chgs - Tank Maint and Repair	135,554.00	(135,554.00)	[12]	-	-	-	-	-	-	-	-
60	181003	Def Chgs - Relocation	111.17	(111.17)	[12]	-	-	-	-	-	-	-	-
61	181004	Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
62	181005	Def Chgs - Hurricane/Storm	12,389.70	(12,389.70)	[12], [13]	-	-	-	-	-	-	-	-
63	181006	Def Chgs - Other Water and Sewer	208.14	110,283.55	[12], [13]	110,491.69	110,491.69	51,198.00 [13]	161,689.69	51,198.00 [13]	212,887.69	[13]	212,887.69
64	181007	Def Chgs - Multi Yr Testing	-	-	[12]	-	-	-	-	-	-	-	-
65	181008	Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-	-	-	-
66	181009	Def Chgs - Power Wash	-	-	-	-	-	-	-	-	-	-	-
67	181010	Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-	-	-	-
68	181011	Def Chgs - Financing Fees	-	-	-	-	-	-	-	-	-	-	-
69	181012	Def Chgs - Customer Connections	-	-	-	-	-	-	-	-	-	-	-
70	181013	Def Chgs - Customer Relations	-	-	-	-	-	-	-	-	-	-	-
71	181014	Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-	-	-	-
72	181015	Def Chgs - Other	26,080.55	60,123.13	[12], [27a]	86,203.68	86,203.68	-	86,203.68	-	86,203.68	-	86,203.68
73	181016	Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
74	181099	Def Chg- Clearing	-	-	-	-	-	-	-	-	-	-	-
75	182001	Acc Amort - Def Chgs - Landscaping	-	-	-	-	-	-	-	-	-	-	-
76	182002	Acc Amort - Def Chgs - Tank Maint and Repair	(124,081.31)	124,081.31	[12]	-	-	-	-	-	-	-	-
77	182003	Acc Amort - Def Chgs - Relocation	(92.63)	92.63	[12]	-	-	-	-	-	-	-	-
78	182004	Acc Amort - Def Chgs - Attorney Fees	-	-	-	-	-	-	-	-	-	-	-
79	182005	Acc Amort - Def Chgs - Hurricane/Storm	(12,389.70)	12,389.70	[12]	-	-	-	-	-	-	-	-
80	182006	Acc Amort - Def Chgs - Other Water and Sewer	(208.14)	(110,283.55)	[12], [13]	(110,491.69)	(110,491.69)	(10,239.60) [13]	(120,731.29)	(20,479.20) [13]	(141,210.49)	(20,479.20) [13]	(161,689.69)
81	182007	Acc Amort - Def Chgs - Multi Yr Testing	-	-	[12]	-	-	-	-	-	-	-	-
82	182008	Acc Amort - Def Chgs - Sludge Hauling	-	-	-	-	-	-	-	-	-	-	-
83	182009	Acc Amort - Def Chgs - Power Wash	-	-	-	-	-	-	-	-	-	-	-
84	182010	Acc Amort - Def Chgs - TV Sewer Mains	-	-	-	-	-	-	-	-	-	-	-
85	182011	Acc Amort - Def Chgs - Financing Fees	-	-	-	-	-	-	-	-	-	-	-
86	182012	Acc Amort - Def Chgs - Customer Connections	-	-	-	-	-	-	-	-	-	-	-
87	182013	Acc Amort - Def Chgs - Customer Relations	-	-	-	-	-	-	-	-	-	-	-
88	182014	Acc Amort - Def Chgs - Gas Main Pipeline	-	-	-	-	-	-	-	-	-	-	-
89	182015	Acc Amort - Def Chgs - Other	(26,080.55)	26,080.55	[12]	-	-	-	-	-	-	-	-
90	182016	Acc Amort - Def Chgs - Debt Issuance Costs	-	-	-	-	-	-	-	-	-	-	-
91		Total Net Other Deferred Charge	11,491.23	74,712.45		86,203.68	86,203.68	40,958.40	127,162.08	30,718.80	157,880.88	(20,479.20)	137,401.68
92		Total Net Deferred Charges - Sewer	101,824.55	(15,620.87)		86,203.68	86,203.68	40,958.40	127,162.08	30,718.80	157,880.88	(20,479.20)	137,401.68

Deferred Charges

Column Calculations:

- [A]- Company's total booked amounts for test year ended March 31, 2022
- [B]- Amounts calculated based on Company's supporting schedules
- [C]- Sum of Columns [A] & [B]
- [D]- Base Case Proposed Increase calculated based on Company's supporting schedules
- [E]- Sum of Columns [C] & [D]
- [F]- WSIP Rate Year 1 Adjustments calculated based on Company's supporting schedules
- [G]- Sum of Columns [C] & [F]
- [H]- WSIP Rate Year 2 Adjustments calculated based on Company's supporting schedules
- [I]- Sum of Columns [G] & [H]
- [J]- WSIP Rate Year 3 Adjustments calculated based on Company's supporting schedules
- [K]- Sum of Columns [I] & [J]